

Ontario

Ministry of  
Consumer and  
Commercial  
Relations

Property  
Rights  
Division

Legal  
and

Survey  
Standards  
Branch

BULLETIN NO. 85010

DATE: November 19, 1985

TO:  
ALL LAND REGISTRARS

NEW MUNICIPAL TAX SALES FORMS  
REVOCATION OF M.N.R. STAMPS

REGULATIONS UNDER THE MUNICIPAL TAX  
SALES ACT, 1984  
LAND TITLES ACT AND REGISTRY ACT

### NEW MUNICIPAL TAX SALES FORMS

Ontario Regulation 444/85 made under the Municipal Tax Sales Act, 1984 prescribes Municipal Tax Sales Rules including new forms for registration in compliance with the Land Registration Reform Act, 1984. While not all the forms prescribed are to be registered under the Land Titles Act or the Registry Act, Land Registrars should note in particular the following new forms:

- Form 1 - Tax Arrears Certificate;
- Form 3 - Statutory Declaration Regarding Notices, including a Schedule;
- Form 4 - Tax Arrears Cancellation Certificate;
- Form 10 - Tax Deed including a Schedule containing vesting provisions, statutory declaration and endorsement by Ministry of Natural Resources, where applicable;
- Form 11 - Notice of Vesting including a Schedule containing vesting provisions, statutory declaration and endorsement by Ministry of Natural Resources, where applicable;
- Form 13 - Notice of Forfeiture containing vesting provisions.

The new forms replace the forms previously prescribed by Ontario Regulation 830/84, which has been revoked. The forms under that regulation may, however, continue to be used up to and including December 31, 1985.

### REVOCATION OF MINISTRY OF NATURAL RESOURCES STAMPS

Ontario Regulation 453/85 made under the Registry Act, and Ontario Regulation 454/85 made under the Land Titles Act, revoke the Ministry of Natural Resources stamps indicating whether surface rights and mineral rights or surface rights only are affected.



The new Tax Deed (Form 10) and Notice of Vesting (Form 11) may contain a statement by an authorized employee of the Ministry of Natural Resources as to whether or not the land is liable to a tax imposed under the Mining Act and as to whether or not the surface rights are severed from the mining rights. The current list of local municipalities for which the statement is required is attached to this Bulletin.

The stamps prescribed by section 31a of Regulation 896, R.R.O. 1980 under the Registry Act and by section 25a of Ontario Regulation 75/82 will no longer be used after December 31, 1985, as both sections of those regulations have been revoked as of January 1, 1986. Tax deeds under the Municipal Act and tax arrears certificates under the Municipal Affairs Act endorsed with the aforesaid stamps prior to December 31, 1985 may, however, be registered before or after that date. Accordingly, the paragraph entitled "STAMPS AND FORMS" on page 1 of Bulletin 85005 is superseded.

Ontario Regulation 444/85 and Ontario Regulations 453/85 and 454/85 published in the Ontario Gazette of September 21 and 28, 1985 are attached.

RSKG/nb  
Encls.



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R.S.K. Gibson  
Solicitor

COLUMN I		COLUMN II
<i>Item</i>	<i>County, District, etc.</i>	<i>Local Municipalities</i>
1.	County of Frontenac	Townships of Barrie, Bedford, Clarendon and Miller, Hinchinbrooke, Kennebec, Loughborough, Olden, Palmerston and North and South Canonto, Portland, Storrington.
2.	County of Haliburton	All
3.	County of Hastings	Townships of Dungannon, Elzevir and Grimsthorpe, Faraday, Herschel, Hungerford, Huntingdon, Limerick, Madoc, Marmora and Lake, Mayo, Monteagle, Rawdon, Tudor and Cashel, Wollaston.
4.	County of Lanark	Townships of Bathurst, Darling, Lavant, Dalhousie and North Sherbrooke, North Burgess.
5.	County of Leeds	Township of Bastard and South Burgess.
6.	County of Lennox and Addington	Townships of Denbigh, Abinger and Ashby, Kaladar, Anglesea and Effingham, Sheffield.
7.	County of Northumberland	Township of Seymour.
8.	County of Peterborough	Townships of Belmont and Methuen, Burleigh and Anstruther, Chandos, Galway and Cavendish, Harvey.
9.	County of Renfrew	Townships of Admaston, Alice and Fraser, Bagot and Blithfield, Brougham, Brudenell and Lyndoch, Grattan, Griffith and Matawatchan, Hagarty and Richards, Raglan, Ross, Sebastopol.
10.	County of Victoria	Townships of Laxton, Digby and Longford, Somerville.

11.	<b>The Regional Municipality of Haldimand-Norfolk</b>	<b>Town of Haldimand.</b>
12.	<b>District of Algoma</b>	<b>All</b>
13.	<b>District of Cochrane</b>	<b>All</b>
14.	<b>District of Kenora</b>	<b>All</b>
15.	<b>District of Manitoulin</b>	<b>Townships of Assignack, Howland.</b>
16.	<b>The District Municipality of Muskoka</b>	<b>Townships of Georgian Bay, Lake of Bays, Muskoka Lakes.</b>
17.	<b>District of Nipissing</b>	<b>All</b>
18.	<b>District of Parry Sound</b>	<b>Town of Kearney, Townships of The Archipelago, Armour, Carling, Chapman, Foley, North Himsworth, South Himsworth, Humphrey, McDougall, McKellar, McMurrich, Nipissing, Ryerson, Strong.</b>
19.	<b>District of Rainy River</b>	<b>All</b>
20.	<b>District of Sudbury</b>	<b>All (including all local municipalities in The Regional Municipality of Sudbury).</b>
21.	<b>District of Thunder Bay</b>	<b>All</b>
22.	<b>District of Timiskaming</b>	<b>All</b>

MUNICIPAL TAX SALES  
ACT, 1984

O. Reg. 444/85.  
Municipal Tax Sales Rules.  
Made—August 29th, 1985.  
Filed—September 4th, 1985.

REGULATION MADE UNDER THE  
MUNICIPAL TAX SALES  
ACT, 1984

MUNICIPAL TAX SALES RULES

1. In this Regulation, "accumulated taxes" means real property taxes that have accumulated with respect to a parcel of land from the first day of advertising of the parcel for sale by public sale until the day a successful purchaser is declared. O. Reg. 444/85, r. 1.

2.—(1) This Regulation may be cited as the Municipal Tax Sales Rules.

(2) A public sale of land under the Act shall be conducted in accordance with these rules. O. Reg. 444/85, r. 2.

PART I

FORMS

3.—(1) A tax arrears certificate shall be in Form 1.

(2) A notice required by section 4 of the Act shall be in Form 2.

(3) A statutory declaration required by subsection 4 (4) of the Act shall be in Form 3.

(4) A tax arrears cancellation certificate referred to in subsection 5 (2), 8 (5) or 12 (3) of the Act shall be in Form 4.

(5) A final notice required by subsection 9 (1) of the Act shall be in Form 5.

(6) A statutory declaration required by subsection 9 (2) of the Act shall be in Form 6.

(7) A tax deed and the statutory declaration related thereto, as required by subsection 9 (4) of the Act, shall be in Form 10.

(8) A notice of vesting and the statutory declaration related thereto, as required by subsection 9 (4) of the Act, shall be in Form 11.

(9) The statement required by subsection 10 (2) of the Act shall be in Form 12.

(10) A notice of forfeiture under section 23 of the Act shall be in Form 13. O. Reg. 444/85, r. 3.

PART II

SALE BY PUBLIC TENDER

4.—(1) Where the treasurer conducts a sale under the Act by public tender, the advertisement required by clause 9 (2) (d) of the Act shall be in Form 7 and the treasurer shall allow at least seven days after the publication of the last advertisement in *The Ontario Gazette* or newspaper, or, where there is no newspaper, the posting of the notice, for the submission of tenders.

(2) An advertisement may relate to the sale of any number of parcels of land. O. Reg. 444/85, r. 4.

5.—(1) A tender shall be in Form 8 and shall be,

(a) typewritten or legibly handwritten in ink;

(b) accompanied by a deposit of at least 20 per cent of the tender amount, which deposit shall be made by way of money order or by way of bank draft or cheque certified by a bank, trust company or Province of Ontario Savings Office;

(c) submitted in a sealed envelope on the outside of which is indicated "Tax Sale For (*insert short description or municipal address of property sufficient to permit the treasurer to identify the parcel of land to which the tender relates*)"; and

(d) addressed to the treasurer.

(2) A tender shall relate to only one parcel of land. O. Reg. 444/85, r. 5.

6.—(1) On receiving an envelope identified as containing a tender, the treasurer shall mark on it the time and date on which it was received and shall retain it unopened in a safe place.

(2) For the purposes of this Part, where two or more tenders are equal, the tender that was received earlier shall be deemed to be the higher. O. Reg. 444/85, r. 6.

7.—(1) A tender is withdrawn if the tenderer's written request to have the tender withdrawn is received by the treasurer before 3 p.m. local time on the last date for receiving tenders.

(2) The envelope containing a withdrawn tender shall be opened at the time of the opening of the sealed envelopes. O. Reg. 444/85, r. 7.

8.—(1) The treasurer, at a place in the municipality that is open to the public, shall open the sealed envelopes containing the tenders as soon as possible after 3 p.m. local time on the last date for receiving tenders.

(2) The sealed envelopes shall be opened in the presence of at least one person who did not submit a tender, which person may be a municipal employee.

(3) After opening the sealed envelopes, the treasurer shall examine their contents and shall reject every tender that,

- (a) is not equal to or greater than the minimum tender amount as shown in the advertisement;
- (b) does not comply with rule 5;
- (c) includes any term or condition not provided for in these rules; or
- (d) has been withdrawn as set out in subrule 7 (1).

(4) After complying with subrule (3), the treasurer shall reject all but the two highest of the remaining tenders.

(5) Every rejected tender shall be returned to the tenderer together with the tenderer's deposit, if any, and a statement of the reason for rejection. O. Reg. 444/85, r. 8.

9. If, after complying with rule 8, no tenders remain, the treasurer shall declare that there is no successful purchaser and the treasurer shall register forthwith a notice of vesting in the name of the municipality. O. Reg. 444/85, r. 9.

10.—(1) If, after complying with rule 8, two tenders remain, the treasurer shall forthwith notify the higher tenderer, by ordinary mail sent to the address shown in the tender, that the tenderer will be declared to be the successful purchaser if, within fourteen calendar days of the mailing of the notice, the balance of the amount tendered, the applicable land transfer tax and the accumulated taxes are paid, in cash, to the treasurer.

(2) If the higher tenderer makes the payment as set out in subrule (1), the treasurer shall declare the tenderer to be the successful purchaser.

(3) If the higher tenderer does not make the payment as set out in subrule (1), the tenderer's deposit shall be forfeited forthwith to the municipality and the treasurer shall offer the parcel of land to the lower tenderer in accordance with rule 11. O. Reg. 444/85, r. 10.

11.—(1) If, after complying with rule 8, only one tender remains or if, in accordance with subrule 10 (3), the treasurer is required to offer the parcel of land to the lower tenderer, the treasurer shall forthwith notify the tenderer, by ordinary mail sent to the address shown in the tender, that the tenderer will be declared to be the successful purchaser if, within fourteen calendar days of the mailing of the notice, the balance of the amount tendered, the applicable land transfer

tax and the accumulated taxes are paid, in cash, to the treasurer.

(2) If the tenderer makes the payment as set out in subrule (1), the treasurer shall declare the tenderer to be the successful purchaser.

(3) If the tenderer does not make the payment as set out in subrule (1),

(a) the treasurer shall declare that there is no successful purchaser and shall register forthwith a notice of vesting in the name of the municipality; and

(b) the tenderer's deposit shall be forfeited forthwith to the municipality. O. Reg. 444/85, r. 11.

### PART III

#### SALE BY PUBLIC AUCTION

12.—(1) Where the treasurer conducts a sale under the Act by public auction, the advertisement required by clause 9 (2) (d) of the Act shall be in Form 9 and the treasurer shall allow at least seven calendar days after the publication of the last advertisement in *The Ontario Gazette* or newspaper, or, where there is no newspaper, the posting of the notice, before holding the auction.

(2) The auction shall be held at such place in the district municipality, metropolitan municipality, regional municipality, county or district in which the land is situate as the treasurer may name in the advertisement.

(3) An advertisement may relate to the sale of any number of parcels of land. O. Reg. 444/85, r. 12.

13.—(1) The treasurer or such other person as the treasurer may name shall act as auctioneer.

(2) The auctioneer shall open the auction by declaring the tax sale officially open and by reading out rules 14, 15, 16 and 17. O. Reg. 444/85, r. 13.

14. For each parcel of land to be sold during the auction, the auctioneer shall,

(a) in opening or reopening the bidding on the parcel, state the minimum bid as set out in the advertisement;

(b) acknowledge each bidder, repeat each bid made and call for higher bids; and

(c) if no higher bid is made, repeat the last bid three times and if there is still no higher bid, acknowledge the highest bidder. O. Reg. 444/85, r. 14.

15. The highest bidder shall be declared to be the successful purchaser if the bidder immediately pays

the amount bid, the applicable land transfer tax and the accumulated taxes, in cash, to the auctioneer. O. Reg. 444/85, r. 15.

16. If the highest bidder fails to make the payment as set out in rule 15 and the bidding has not been previously reopened under this rule, the auctioneer shall forthwith reopen the bidding. O. Reg. 444/85, r. 16.

17. If no bid is made for a parcel of land after the opening of the bidding or if, after the reopening of the bidding under rule 16, no bid is made or there is no successful purchaser, the treasurer shall register forthwith a notice of vesting in the name of the municipality. O. Reg. 444/85, r. 17.

18. The auctioneer shall issue a receipt to the successful purchaser for the amounts received under rule 15 and the receipt shall include a legal description of the parcel of land and the name of the purchaser and the name in which the tax deed will be registered. O. Reg. 444/85, r. 18.

19. The auctioneer shall declare the auction closed upon completion of the bidding on all the parcels of land offered for sale in the auction. O. Reg. 444/85, r. 19.

20. The auctioneer shall prepare and keep a list showing each parcel of land offered for sale in the auction and the name and address of the successful purchaser or, where there is no successful purchaser, the name of the municipality. O. Reg. 444/85, r. 20.

#### PART IV

#### GENERAL

21.—(1) If the treasurer is of the opinion that it is impractical to complete a sale under the Act or to do so

would be unfair to the bidders or tenderers, the treasurer may cancel the sale and conduct a new sale under the Act.

(2) If the treasurer cancels a sale by public tender, the treasurer, if he or she has not already done so, shall open the sealed envelopes and return the tenders to the tenderers together with tenderers' deposits, if any, and a statement for the reason for the return and if the sale is cancelled after the opening of tenders, the treasurer shall return any tenders he or she retains and any deposits related thereto to the tenderers together with a reason for the return. O. Reg. 444/85, r. 21.


22. As soon as possible after a successful purchaser is declared in a sale under the Act, the treasurer shall prepare and register the necessary documents in accordance with the Act. O. Reg. 444/85, r. 22.

23. Subject to clause 5 (1) (b), any payment required by these rules to be made in cash may be made by way of cash or money order or by way of bank draft or cheque certified by a bank, trust company or Province of Ontario Savings Office. O. Reg. 444/85, r. 23.

24. All deposits forfeited under these rules to a municipality shall form part of the general funds of the municipality. O. Reg. 444/85, r. 24.

25.—(1) Ontario Regulation 830/84 is revoked.

(2) Notwithstanding subrule (1), Forms 1, 2, 3, 4 and 5, as prescribed by Ontario Regulation 830/84, may continue to be used to and including the 31st day of December, 1985 in lieu of the corresponding form prescribed by this Regulation.


**Form 1 - Municipal Tax Sales Act, 1984**  
**Document General**  
 Form 4 - Land Registration Reform Act, 1984

**D**

FOR OFFICE USE ONLY	(1) Registry	Land Titles	(2) Page 1 of pages													
	(3) Property Identifier(s)	Block	Property	Additional See Schedule												
	(4) Nature of Document Tax Arrears Certificate Form 1 - Municipal Tax Sales Act, 1984															
	(5) Consideration N/A Dollars \$ N/A															
	(6) Description															
New Property Identifiers  Additional See Schedule <input type="checkbox"/>  Executions  Additional See Schedule <input type="checkbox"/>	(7) This Document Contains:		(a) Redescription New Easement Plan/Sketch <input type="checkbox"/>	(b) Schedule for Description <input type="checkbox"/> Additional Parties <input type="checkbox"/> Other <input type="checkbox"/>												
(8) This Document provides as follows:  The person signing in Box 10 hereby certifies that all or part of tax arrears in the amount of _____ were owing on the 31st day of December, 19____ and at least part of such amount plus any additional real property taxes and costs is still owing to the municipality or board named in Box 10 and that the land described in this document will be sold by public sale if the cancellation price is not paid within one year following the date of registration of this document.  Notes: A. The time period for paying the cancellation price may be extended if the municipality or board authorizes an extension agreement with the owner of the land before the expiry of the one-year period. B. The cancellation price will be calculated as of the date that the amount of the tax arrears are paid to the municipality or board and will be higher than the amount set out above. C. If there is no successful purchaser at the public sale, the land, upon registration of a notice of vesting, will vest in the municipality or board. D. Any inquiries relating to this matter may be directed to the municipality or board named in Box 10 at the address shown in Box 11.  Continued on Schedule <input type="checkbox"/>																
(9) This Document relates to instrument number(s) N.A.																
(10) Party(ies) (Set out Status or Interest) <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">Name(s)</th> <th style="width: 30%;">Signature(s)</th> <th style="width: 20%;">Date of Signature</th> </tr> <tr> <td></td> <td></td> <td style="text-align: center;">Y M D</td> </tr> </thead> <tbody> <tr> <td colspan="3" style="height: 40px;"> </td> </tr> <tr> <td colspan="3" style="text-align: right;">Treasurer or Authorized Officer</td> </tr> </tbody> </table>					Name(s)	Signature(s)	Date of Signature			Y M D				Treasurer or Authorized Officer		
Name(s)	Signature(s)	Date of Signature														
		Y M D														
Treasurer or Authorized Officer																
(11) Address for Service																
(12) Party(ies) (Set out Status or Interest) <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">Name(s)</th> <th style="width: 30%;">Signature(s)</th> <th style="width: 20%;">Date of Signature</th> </tr> <tr> <td></td> <td></td> <td style="text-align: center;">Y M D</td> </tr> </thead> <tbody> <tr> <td colspan="3" style="height: 40px; text-align: center;">N.A.</td> </tr> </tbody> </table>					Name(s)	Signature(s)	Date of Signature			Y M D	N.A.					
Name(s)	Signature(s)	Date of Signature														
		Y M D														
N.A.																
(13) Address for Service N.A.																
(14) Municipal Address of Property		(15) Document Prepared by		Fees and Tax												
				Registration Fee												
				Total												



Form 2  
Notice of Registration of  
Tax Arrears Certificate  
Municipal Tax Sales Act, 1984

The \_\_\_\_\_  
Name of Municipality or Board

To:

Address:

1. A tax arrears certificate, a copy of which is attached, was registered on the \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_, against the title to the land to which the certificate applies as instrument number \_\_\_\_\_.
2. If you are a person entitled under the *Municipal Tax Sales Act, 1984* to receive this notice and you pay the cancellation price, you will, if you are not the owner or the spouse of the owner of the land, have a lien on the land for the amount paid in priority over the interest of any other person to whom notice is sent under that Act.
3. If, at the end of the one-year period following the date of the registration of the tax arrears certificate, the cancellation price remains unpaid and there is no subsisting extension agreement, the land will be sold by public sale.
4. You may claim entitlement to a share in the proceeds of the sale of the land by applying to the District Court within one year of the payment into court by the Treasurer of the proceeds of sale minus the cancellation price.
5. If there is no successful purchaser at the public sale, the land, upon the registration of a notice of vesting will vest in the municipality (or board).


6. Inquiries related to the matters set out in this notice may be directed to:

Title	Name of Municipality or Board
Address of Municipality or Board	

\_\_\_\_\_ Dated at \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_

Signature of Treasurer or Other Officer or Employee Authorized to Give this Notice \_\_\_\_\_ Title \_\_\_\_\_

Note: This document need not be registered.


**Form 3 - Municipal Tax Sales Act, 1984**  
**Document General**  
**Form 4 - Land Registration Reform Act, 1984**

**D**

FOR OFFICE USE ONLY	(1) Registry [ ] Land Titles [ ]	(2) Page 1 of [ ] pages
	(3) Property Identifier(s) Block [ ] Property [ ] Additional See Schedule [ ]	
	(4) Nature of Document Statutory Declaration Regarding Notices Form 3 - Municipal Tax Sales Act, 1984	
	(5) Consideration N/A Dollars \$ N/A	
	(6) Description	
New Property Identifiers  Executions	Additional See Schedule [ ]  Additional See Schedule [ ]	
(7) This Document Contains: (a) Redescription New Easement Plan/Sketch [ ] (b) Schedule for Description [ ] Additional Parties [ ] Other [X]		
(8) This Document provides as follows:  This document is a statutory declaration regarding the sending of notices which, under section 4 of the <i>Municipal Tax Sales Act, 1984</i> , is required to be made and registered against the title to the land which is liable to be sold for arrears of taxes. Page 2 of this document contains a list of the names of the persons to whom notices in the prescribed form were sent. Inquiries relating to this document may be directed to the municipality or board named in Box 10 at the address shown in Box 11.  Continued on Schedule [ ]		
(9) This Document relates to instrument number(s)		
(10) Party(ies) (Set out Status or Interest) Name(s) [ ] Signatures [ ] Date of Signature Y M D [ ] Treasurer or Authorized Officer [ ]		
(11) Address for Service [ ]		
(12) Party(ies) (Set out Status or Interest) Name(s) [ ] Signatures [ ] Date of Signature Y M D [ ] N/A		
(13) Address for Service [ ] N/A		
(14) Municipal Address of Property [ ]		(15) Document Prepared by [ ]
		FOR OFFICE USE ONLY
		Fees and Tax Registration Fee [ ] [ ] [ ] Total [ ]



Form 3 - Municipal Tax Sales Act, 1984  
**Schedule**  
Form 3 - Land Registration Reform Act, 1984

Page 2 **S**

**Additional Property Identifier(s) and/or Other Information**

In the matter of the title to the withinmentioned land situate in the \_\_\_\_\_  
of \_\_\_\_\_ in the \_\_\_\_\_  
of \_\_\_\_\_

I, \_\_\_\_\_ of the \_\_\_\_\_  
Title \_\_\_\_\_  
of \_\_\_\_\_ in the \_\_\_\_\_  
do solemnly declare as follows:

In accordance with section 4 of the *Municipal Tax Sales Act, 1984*, I sent notice of the registration of a tax arrears certificate relating to the land described in this document to each of the interested parties whose names and addresses are listed below on the date set forth opposite their respective names.

**Names and Addresses of Interested Parties and Dates of Mailing of Notice**

Name	Nature of Interest	Address	Mailing Date
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			

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 \_\_\_\_\_  
this \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_  
\_\_\_\_\_ A Commissioner, etc. \_\_\_\_\_  
\_\_\_\_\_ Treasurer or Authorized Officer or Employee of the Municipality or Board  
\_\_\_\_\_ Title

**FOR OFFICE USE ONLY**



Form 4 - Municipal Tax Sales Act, 1984  
**Document General**  
Form 4 - Land Registration Reform Act, 1984

**D**

FOR OFFICE USE ONLY	(1) Registry	Land Titles	(2) Page 1 of _____ pages						
	(3) Property Identifier(s)		Block _____ Property _____ <small>Additional See Schedule</small>						
	(4) Nature of Document <b>Tax Arrears Cancellation Certificate</b> <i>Form 4 - Municipal Tax Sales Act, 1984</i>								
	(5) Consideration _____ N/A _____ Dollars \$ _____ N/A _____								
	(6) Description								
New Property Identifiers  Executions	Additional See Schedule <input type="checkbox"/>  Additional See Schedule <input type="checkbox"/>	(7) This Document Contains: (a) Redescription New Easement Plan/Sketch <input type="checkbox"/> (b) Schedule for Description <input type="checkbox"/> Additional Parties <input type="checkbox"/> Other <input type="checkbox"/>							
(8) This Document provides as follows: A. The person signing in Box 10 hereby certifies that in accordance with the <i>Municipal Tax Sales Act, 1984</i> , the tax arrears certificate referred to in Box 9 is cancelled in respect of the property described in this document. Unless Part B of this Box has been completed, the cancellation price remains unpaid and a new tax arrears certificate may be registered in this matter. B. (Complete if appropriate or delete) The person signing in Box 10 hereby certifies that the cancellation price was paid on the _____ day of _____, 19____ by or on behalf of, _____ (check one) <input type="checkbox"/> the owner or the spouse of the owner of the land or by a person who was not entitled to receive notice under subsection 4 (1) of the Act and accordingly there is no lien on the land described in this document in respect of such payment, or <input type="checkbox"/> a person, other than the owner or the spouse of the owner of the land, who was entitled to receive notice under subsection 4 (1) of the Act or an assignee of such person, and, as a result of such payment (name and address of party) _____ _____ has a lien on the land in the amount of _____ and such lien has priority over the interest of any person to whom notice was sent under section 4 of the Act. <span style="float: right;">Continued on Schedule <input type="checkbox"/></span>									
(9) This Document relates to instrument number(s) _____									
(10) Party(ies) (Set out Status or Interest)									
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Name(s)	Signature(s)	Date of Signature							
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(11) Address for Service									
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Name(s)	Signature(s)	Date of Signature							
		Y M D							
(13) Address for Service									
N A									
(14) Municipal Address of Property		(15) Document Prepared by							
FOR OFFICE USE ONLY		Fees and Tax							
		Registration Fee							
		<b>Total</b>							

Form 5  
Final Notice  
Municipal Tax Sales Act, 1984

The \_\_\_\_\_  
Name of Municipality or Board

To:

Address:

\_\_\_\_\_  
Re: (Description of Land; a parcel number must be provided where the land is registered in the land titles system)

1. You are hereby notified, as a person to whom a notice of registration of a tax arrears certificate against the land described above was sent, that the cancellation price remains unpaid and that there is no subsisting extension agreement.
2. The land will be advertised for public sale unless the cancellation price is paid or an extension agreement, between the municipality (or board) and the owner of the land, is arranged before the \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_\_.

3. Any inquiry regarding this notice may be directed to:

Title	Name of Municipality or Board
Address of Municipality or Board	

Dated at \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_\_

\_\_\_\_\_  
Signature of Treasurer or Other Officer or Employee Authorized to Give this Notice      Title

Note: This document need not be registered.

3976

THE ONTARIO GAZETTE

O. Reg. 444/85

Form 6
Statutory Declaration Regarding the Sending of Notice
Municipal Tax Sales Act, 1984

The Name of Municipality or Board

In the matter of the title to the undermentioned land situate in the

of in the of

I, of the of in the do solemnly declare as follows:

In accordance with section 9 of the Municipal Tax Sales Act, 1984, I sent a final notice relating to the following land to each of the interested parties whose names and addresses are listed below on the date set forth opposite their respective names:

Set out description of land (A parcel number must be provided where the land is registered in the land titles system)

Names and Addresses of Interested Parties and Dates of Mailing of Notice

Table with 4 columns: Name, Nature of Interest, Address, Mailing Date. Rows 1-10.

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

By This day of 19 Treasurer or Authorized Officer or Employee of the Municipality or Board A Commissioner, etc Title

Note: This document need not be registered.

O. Reg. 444/85, Form 6.

Form 7  
Sale of Land By Public Tender  
Municipal Tax Sales Act, 1984

The \_\_\_\_\_  
Name of Municipality or Board

Take Notice that tenders are invited for the purchase of the land(s) described below and will be received until 3:00 p.m. local time on \_\_\_\_\_, 19\_\_\_\_ at \_\_\_\_\_

The tenders will then be opened in public on the same day at \_\_\_\_\_

Description of Land(s)

Minimum Tender Amount  
(Set out the cancellation price  
as of the first day of advertising)

Tenders must be submitted in the prescribed form and must be accompanied by a deposit in the form of a money order or of a bank draft or cheque certified by a bank, trust company or Province of Ontario Savings Office payable to the municipality (or board) and representing at least 20 per cent of the tender amount.

The municipality makes no representation regarding the title to or any other matters relating to the land to be sold. Responsibility for ascertaining these matters rests with the potential purchasers.

This sale is governed by the *Municipal Tax Sales Act, 1984*, being chapter 48 of the Statutes of Ontario 1984 and the *Municipal Tax Sales Rules* made under that Act. The successful purchaser will be required to pay the amount tendered plus accumulated taxes and the relevant land transfer tax.

For further information regarding this sale and a copy of the prescribed form of tender contact: \_\_\_\_\_

Title \_\_\_\_\_ (Name of Municipality or Board)

Address of Municipality or Board \_\_\_\_\_

3978

THE ONTARIO GAZETTE

O. Reg. 444/85

Form B  
Tender to Purchase  
Municipal Tax Sales Act, 1984

To: Name:

Address:

Telephone:

Re: Sale Of: (description of land)

1. I/we hereby tender to purchase the land described above for the amount of \$ \_\_\_\_\_ ( \_\_\_\_\_ dollars) in accordance with the terms and conditions of the *Municipal Tax Sales Act, 1984* and the Municipal Tax Sales Rules.
2. I/we understand that this tender must be received by the Treasurer's Office not later than 3:00 p.m. local time on \_\_\_\_\_, 19\_\_\_\_, and that in the event of this tender being accepted, I/we shall be notified of its acceptance.
3. I/we enclose a deposit in the form of a certified cheque/bank draft/money order for the sum of \$ \_\_\_\_\_ ( \_\_\_\_\_ dollars) in favour of the \_\_\_\_\_ Name of Municipality or Board representing 20 per cent or more of the tendered amount which will be forfeited if I/we are the successful tenderers and I/we do not pay the balance of the tendered amount, any land transfer tax and any accumulated taxes within fourteen calendar days of the treasurer notifying me/us that I/we are the highest tenderer.

This tender is submitted pursuant to the *Municipal Tax Sales Act, 1984* and the Municipal Tax Sales Rules.

Dated at \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

Name of Tenderer:	Name of Tenderer:
Address of Tenderer:	Address of Tenderer:

O. Reg. 444/85, Form 8.



Form 9  
Sale of Land By Public Auction  
Municipal Tax Sales Act, 1984

The \_\_\_\_\_  
Name of Municipality or Board

Take Notice that the land(s) described below will be offered for sale by public auction at \_\_\_\_\_ o'clock in the  
\_\_\_\_\_ noon on the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_ at \_\_\_\_\_

---

Description of Land(s) Minimum Bid \$  
(Set out the cancellation price  
as of the first day of advertising)

All amounts payable by the successful purchaser shall be payable in full at the time of the sale by cash or money order or by a bank draft or cheque certified by a bank, trust company or Province of Ontario Savings Office.

The municipality makes no representation regarding the title to or any other matters relating to the land to be sold. Responsibility for ascertaining these matters rest with the potential purchasers.

This sale is governed by the *Municipal Tax Sales Act, 1984*, and the *Municipal Tax Sales Rules*. The successful purchaser will be required to pay the amount bid plus accumulated taxes and relevant land transfer tax.

For further information regarding this sale, contact:

Title	Name of Municipality or Board
Address of Municipality or Board	



Form 10 - Municipal Tax Sales Act, 1984  
**Transfer/Deed of Land**

Form 1 - Land Registration Reform Act, 1984

**A**

FOR OFFICE USE ONLY	(1) Registry <input type="checkbox"/> Land Titles <input type="checkbox"/>		(2) Page 1 of _____ pages
	(3) Property Identifier(s) Block _____ Property _____		Additional See Schedule <input type="checkbox"/>
	(4) Consideration Dollars \$ _____		
	(5) Description This is a Property Division <input type="checkbox"/> Property Consolidation <input type="checkbox"/>		
New Property Identifiers Additional See Schedule <input type="checkbox"/>		Exemptions Additional See Schedule <input type="checkbox"/>	
(6) This Document Contains	(a) Redescription New Easement Plan/Sketch <input type="checkbox"/>	(b) Schedule for Description <input type="checkbox"/>	(7) Interest/Estate Transferred Fee Simple
		Additional Parties <input type="checkbox"/> Other <input checked="" type="checkbox"/>	
(8) Transferor(s) The transferor hereby transfers the land to the transferee.			
Name of Municipality or Local Board _____			Date of Signature Y M D
Corporate Seal _____		Signature of Treasurer or Authorized Official _____	
(9) Spouse(s) of Transferor(s) I hereby consent to this transaction			
Name(s) _____		Signature(s) _____	Date of Signature Y M D
_____		N/A	
_____		N/A	
(10) Transferor(s) Address for Service			
(11) Transferee(s)			
Name _____			Date of Birth Y M D
(12) Transferee(s) Address for Service			
(13) Transferor(s) The transferor verifies that to the best of the transferor's knowledge and belief, this transfer does not contravene section 49 of the Planning Act, 1983			
Signature _____		Date of Signature Y M D	Signature _____
N/A			N/A
Solicitor for Transferor(s) I have explained the effect of section 49 of the Planning Act, 1983 to the transferor and I have made inquiries of the transferor to determine that this transfer does not contravene that section and based on the information supplied by the transferor, to the best of my knowledge and belief, this transfer does not contravene that section. I am an Ontario solicitor in good standing.			
Name and Address of Solicitor _____		Signature _____	Date of Signature Y M D
N/A			N/A
(14) Solicitor for Transferee(s) I have investigated the title to this land and to adjoining land where relevant and I am satisfied that the title records reveal no contravention as set out in subclause 49(21a)(c)(i) of the Planning Act, 1983 and that to the best of my knowledge and belief this transfer does not contravene section 49 of the Planning Act, 1983. I act independently of the solicitor for the transferor(s) and I am an Ontario solicitor in good standing.			
Name and Address of Solicitor _____		Signature _____	Date of Signature Y M D
N/A			N/A
(15) Assessment Roll Number of Property		City Mun. Map Sub Par	Fees and Tax
(16) Municipal Address of Property		(17) Document Prepared by:	Registration Fee
			Land Transfer Tax
			Total



Form 10 - Municipal Tax Sales Act, 1984

Schedule

Form 5 - Land Registration Reform Act, 1984

Page 2

S

Additional Property Identifier(s) and/or Other Information

Tax Deed

TAKE NOTICE that by virtue of the Municipal Tax Sales Act, 1984, the registration of this document vests in the person named in box 11

- (a) an estate in fee simple in the land described in the document, together with all rights, privileges and appurtenances and free from all estates and interests, subject only to,
(i) easements and restrictive covenants that run with the land,
(ii) any estates and interests of the Crown in right of Canada or in right of Ontario, and
(iii) any interest or title acquired by adverse possession by abutting landowners before registration of this document.
(b) any interest in or title to adjoining land acquired by adverse possession before the registration of this document if the person originally acquiring the interest or title did so as a consequence of possession of the land described in this document.

Ministry of Natural Resources (to be completed in certain municipalities)

The land described in this document is/ is not liable to a tax imposed under the Mining Act and, therefore, pursuant to s. 14 of the Municipal Tax Sales Act, 1984, the registration of this document does/ does not create a severance of the surface rights from the mining rights.

Authorized Ministry of Natural Resources Employee

Dated this ... day of ... 19...

(Treasurer or Other Authorized Employee)

(Name of Municipality or Board)

Statutory Declaration

I, ..., Treasurer (or other authorized employee) of the ... of ... in the ... of ... do solemnly declare as follows:

- This statutory declaration relates to the land described in this document.
A tax arrears certificate was registered with respect to the land at least one year before the said land was advertised for sale.
Notices were sent and statutory declarations were registered in substantial compliance with the Municipal Tax Sales Act, 1984 and the regulations made under the Act.
The cancellation price was not paid within one year following the date of the registration of the tax arrears certificate.
There was no subsisting extension agreement when the land was advertised for sale.
The land was advertised for sale in substantial compliance with the Municipal Tax Sales Act, 1984 and the regulations made under the Act.

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 ... this ... day of ... 19 ...

A Commissioner

Treasurer or Other Authorized Employee

USE OFFICE USE ONLY



Form 11 - Municipal Tax Sales Act, 1984  
**Document General**  
 Form 4 - Land Registration Reform Act, 1984

**D**

FOR OFFICE USE ONLY	(1) Registry <input type="checkbox"/>	Land Titles <input type="checkbox"/>	(2) Page 1 of _____ pages
	(3) Property Identifier(s) Block _____ Property _____		Additional See Schedule <input type="checkbox"/>
	(4) Nature of Document Notice of Vesting/Statutory Declaration Form 11 - Municipal Tax Sales Act, 1984		
	(5) Consideration _____ N/A _____ Dollars \$ _____ N/A _____		
(6) Description			
New Property Identifiers  Additional See Schedule <input type="checkbox"/>		(7) This Document Contains: (a) Redemption New Easement Plan/Sketch <input type="checkbox"/> (b) Schedule for: Description <input type="checkbox"/> Additional Parties <input type="checkbox"/> Other <input checked="" type="checkbox"/>	
(8) This Document provides as follows:  This document is registered pursuant to the <i>Municipal Tax Sales Act, 1984</i> . Under that statute, the municipality or board named in box 10 attempted to sell the land described in this document for arrears of taxes but could not find a successful purchaser. Accordingly, the registration of this document vests the land described herein in the municipality or board named in box 10. This document also contains a declaration attesting to the municipality's or board's compliance with the Act. Notes: A. For further particulars regarding the title conferred by the registration of this document, see page 2 or consult s. 9 of the <i>Municipal Tax Sales Act, 1984</i> . B. Any inquiries relating to this matter may be directed to the municipality or board named in box 10 at the address shown in box 11.			
Assessment Roll Number of Property: _____ City: _____ Mun.: _____ Map: _____ Sub.: _____ Par.: _____ Continued on Schedule <input type="checkbox"/>			
(9) This Document relates to instrument number(s) _____			
(10) Party(ies) (Set out Status or Interest) Name(s) _____ Signature(s) _____ Date of Signature Y M D _____			
(11) Address for Service _____			
(12) Party(ies) (Set out Status or Interest) Name(s) _____ Signature(s) _____ Date of Signature Y M D _____ _____ N/A _____			
(13) Address for Service _____			
(14) Municipal Address of Property _____		(15) Document Prepared by: _____	
FOR OFFICE USE ONLY		Fees and Tax	
		Registration Fee	
		Total	



Form 11 - Municipal Tax Sales Act, 1984  
**Schedule**  
Form 5 - Land Registration Reform Act, 1984

Page 2

**S**

Additional Property Identifier(s) and/or Other Information

**Notice of Vesting**

**TAKE NOTICE** that by virtue of the *Municipal Tax Sales Act, 1984*, the registration of this document vests in the municipality or board named in box 10

- (a) an estate in fee simple in the land described in the document, together with all rights, privileges and appurtenances and free from all estates and interests, subject only to,
  - (i) easements and restrictive covenants that run with the land,
  - (ii) any estates and interests of the Crown in right of Canada or in right of Ontario, and
  - (iii) any interest or title acquired by adverse possession by abutting landowners before registration of this document.
- (b) any interest in or title to adjoining land acquired by adverse possession before the registration of this document if the person originally acquiring the interest or title did so as a consequence of possession of the land described in this document.

**Ministry of Natural Resources**  
(to be completed in certain municipalities)

The land described in this document  is/  not liable to a tax imposed under the *Mining Act* and, therefore, pursuant to s. 14 of the *Municipal Tax Sales Act, 1984*, the registration of this document  does/  not create a severance of the surface rights from the mining rights.

.....  
Authorized Ministry of Natural Resources Employee

Dated this ..... day of ..... 19.....

.....  
(Treasurer or Other Authorized Employee)

.....  
(Name of Municipality or Board)

**Statutory Declaration**

I, ....., Treasurer (or other authorized employee) of the .....  
of ..... in the ..... of .....  
do solemnly declare as follows:

- This statutory declaration relates to the land described in this document.
- A tax arrears certificate was registered with respect to the land at least one year before the said land was advertised for sale.
- Notices were sent and statutory declarations were registered in substantial compliance with the *Municipal Tax Sales Act, 1984* and the regulations made under the Act.
- The cancellation price was not paid within one year following the date of the registration of the tax arrears certificate.
- There was no subsisting extension agreement when the land was advertised for sale.
- The land was advertised for sale in substantial compliance with the *Municipal Tax Sales Act, 1984* and the regulations made under the Act.

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 .....

this ..... day of ..... 19.....

.....  
A Commissioner

.....  
Treasurer or Other Authorized Employee

FOR OFFICE  
USE ONLY

3984

THE ONTARIO GAZETTE

O. Reg. 444/85

Form 12  
Payment Into Court - Statement of Facts  
Municipal Tax Sales Act, 1984

To the Local Registrar for the District Court of Ontario at (place at which the Court sits in the county or district in which the land is situate) \_\_\_\_\_

Take Notice that pursuant to s. 10 of the *Municipal Tax Sales Act, 1984*, the land described below was sold on the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_\_.

And take further notice that this is a true statement of the facts with respect to the sale of the property described below:

1. Description of Land:  
Municipal Address (if any):

Legal Description (a parcel number must be provided where the land is registered in the land titles system):

2. Payment into Court

Total Amount Paid into Court \$ \_\_\_\_\_

3. Under section 10 of the *Municipal Tax Sales Act, 1984*, any person claiming entitlement to any of the proceeds of sale may apply to the District Court, within one year of payment into court, for payment out of court of the amount to which the person is entitled.

Dated at \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_\_

Name	Title
_____	_____

Name of Municipality or Board

Address and Telephone Number of Municipality or Board

O. Reg. 444/85, Form 12.



Form 13 - Municipal Tax Sales Act, 1984  
**Document General**  
Form 4 - Land Registration Reform Act, 1984

**D**

FOR OFFICE USE ONLY	(1) Registry	Land Titles	(2) Page 1 of	pages
	(3) Property Identifier(s)	Block	Property	Additional See Schedule
	(4) Nature of Document <b>Notice of Forfeiture</b> Form 13 - Municipal Tax Sales Act, 1984			
	(5) Consideration N/A Dollars \$ N/A			
(6) Description				
New Property Identifiers Executions Additional See Schedule <input type="checkbox"/>				
(7) This Document Contains: (a) Redescription New Easement Plan/Sketch <input type="checkbox"/> (b) Schedule for Description <input type="checkbox"/> Additional Parties <input type="checkbox"/> Other <input type="checkbox"/>				
(8) This Document provides as follows:  By virtue of the <i>Municipal Tax Sales Act, 1984</i> , the registration of this document vests in the municipality or board named in Box 10 (a) an estate in fee simple in the land described in this document, together with all rights, privileges and appurtenances and free from all estates and interests, subject only to easements and restrictive covenants that run with the land, any estates or interests of the Crown in right of Canada or in right of Ontario, any interest or title acquired by adverse possession by abutting landowners before the registration of this document, any severance of the mining rights from the surface rights under s. 14 of the Act, and (b) any interest in or title to adjoining land acquired by adverse possession before the registration of this document if the person originally acquiring the interest or title did so as a consequence of possession of the land described in this document.  Note: For further particulars regarding the title conferred by the registration of this document see section 23 of the <i>Municipal Tax Sales Act, 1984</i> . Any further inquiries regarding this matter may be directed to the municipality or board named in box 10 at the address shown in box 11.				
Assessment Roll Number of Property			Cty. Mun. Mat. Sub. Par. <input type="checkbox"/> Continued on Schedule	
(9) This Document relates to instrument number(s)				
(10) Party(ies) (Set out Status or Interest)				
Name(s)		Signature(s)		Date of Signature Y M D
(11) Address for Service				
(12) Party(ies) (Set out Status or Interest)				
Name(s)		Signature(s)		Date of Signature Y M D
N/A				
(13) Address for Service				
(14) Municipal Address of Property		(15) Document Prepared by:		
		Fees and Tax Registration Fee  Total		

**REGISTRY ACT**

O. Reg. 453/85.  
Forms and Records.  
Made—August 29th, 1985.  
Filed—September 9th, 1985.

**REGULATION TO AMEND  
REGULATION 896 OF  
REVISED REGULATIONS OF  
ONTARIO, 1980  
MADE UNDER THE  
REGISTRY ACT**

1. Section 31a of Regulation 896 of Revised Regulations of Ontario, 1980, as made by section 9 of Ontario Regulation 171/83 and amended by section 1 of Ontario Regulation 236/85, is revoked.
2. This Regulation comes into force on the 1st day of January, 1986.

(7381)

39

**LAND TITLES ACT**

O. Reg. 454/85.  
Forms, Records and Procedures.  
Made—August 29th, 1985.  
Filed—September 9th, 1985.

**REGULATION TO AMEND  
ONTARIO REGULATION 75/82  
MADE UNDER THE  
LAND TITLES ACT**

1. Section 25a of Ontario Regulation 75/82, as remade by section 1 of Ontario Regulation 234/85, is revoked.

(7382)

39