



Ontario

Ministry of
Consumer and
Commercial
Relations

Registration
Division

Property
Law
Branch

BULLETIN NO. 87006

DATE: June 5, 1987

TO:
ALL LAND REGISTRARS

LAND TITLES ACT
Sale Papers

Notice of Lien Under the
Mining Tax Act

Section 21 of the Mining Tax Act, R.S.O. 1980, c. 269 was re-enacted in the Mining Tax Amendment Act, 1987, S.O. 1987, c. 11.

Subsection 21(1) adopts the legal rights and remedies available to the Minister of Revenue under the Corporations Tax Act, R.S.O. 1980, c. 97, to enforce payment and effect collection of unpaid taxes due under the Act. Pursuant to section 93 of the Corporations Tax Act, taxes, interest, penalties, costs and other amounts are a first lien and charge upon real property in Ontario or any interest therein.

Subsection 21(2) provides for the expiry of unregistered liens under the repealed provisions of section 21 unless a claim has been made in a proceeding or other steps have been taken by the Ministry with respect to the unregistered lien, or notice of the lien is registered on title to the property in question prior to January 1, 1988.

Land registrars are advised that a notice of lien under the Mining Tax Act registered subsequent to a charge should not be deleted upon the registration of a transfer under a power of sale. In order for such a notice to be deleted from the parcel register, a discharge from the Corporations Tax Branch of the Ministry of Revenue must be registered.