



Ontario

Ministry of  
Consumer and  
Commercial  
Relations

Registration  
Division

Real  
Property  
Registration  
Branch

BULLETIN NO. 89007

DATE: October 1, 1989

TO:  
All Land Registrars

Land Titles Act  
Foreclosure or Sale  
by Chargee

Corporations Tax Act  
- Notice of Lien -

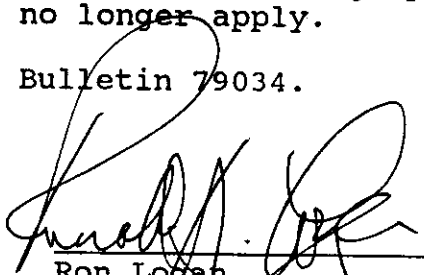
The Ministry of Revenue has advised that a Notice of Lien registered pursuant to section 92 of the Corporations Tax Act does not enjoy any priority over bona-fide prior registered encumbrances.


Accordingly, where a prior registered encumbrancer exercises a power of sale, the Notice of Lien under the Corporations Tax Act may be deleted from the register if the supporting material indicates that the required notice was served upon Her Majesty the Queen as represented by the Minister of Revenue or that no notice was required pursuant to the terms of the power of sale in the document.

The same applies in foreclosure actions. Where a Notice of Lien was registered prior to the issue of the writ and her Majesty has been specifically debarred, the Notice of Lien can be deleted.

The statements in the Land Titles Procedural Guide in regard to Notices of Lien under the Corporations Tax Act (Item 7 of Paragraph [30,605] at page 5084 and item 5 of the last paragraph of Paragraph [30,805] at page 5112) no longer apply.

This Bulletin replaces Bulletin 79034.

  
\_\_\_\_\_  
Ron Logan  
Director of Land  
Registration

  
\_\_\_\_\_  
Robert Blomsma  
Director of Titles