

Tax Enforcement Flowchart

Appendix B

Phase 1

List of Lands in Arrears presented to the head of council on or before November 15th TEA S.3

Advertise the list of arrears. TEA S.4

Register tax lien 60 days after advertising and no later than January 31st. TEA S.10

6 month waiting period. Note: application may be made to the PMB to shorten waiting period TEA S.10

Resolution of council authorizing the treasurer to proceed to acquire title. TEA S.22(1)

Decision Time...

Expedited Process*

Or

Regular Process

Serve 6-month notice (Form C) 6 months after lien registration

Serve Notice of Intent by Secured Creditor at same time as Form C if owned by a farmer.

Resolution of council to proceed to take title.
6 months after Form C deemed served

Request transfer of Title (Form H).

Submit Request for Consent (Form 5) to PMB 6 months after notice deemed served. May serve Notice of intent by Secured Creditor again.

Send Final Notice (Form G) after receiving PMB consent. May serve Notice of Intent by Secured Creditor again.

Resolution of council to proceed to take title 30 days after Form G deemed served.

Request transfer of Title (Form H).

*Must meet certain conditions including parcel value, occupancy and date of last payment. Please refer to S. 26 & 26.1 of the TEA for detailed information on the expedited process.