

Subject: **MUNICIPAL GOVERNMENT ACT - REDEMPTION AND REVIVAL**

BACKGROUND

If the tax arrears in respect of a parcel of land are paid after the municipality becomes the owner of the parcel following public auction, but before the municipality disposes of the parcel, redemption may take place. (1)

REGISTRATION PROCEDURE

1. The title in the name of the municipality must state consideration as tax forfeiture.
2. The municipality must submit a Notification of Revival of Title form (FORM A), which complies with the execution and attestation requirements for a corporation. An affidavit of value is required.
3. The memoranda on the former certificate of title in the name of the taxpayer are carried forward to the new title except the tax recovery notification and any builders' liens that have expired. Also all memoranda endorsed on the title while in the name of the municipality are carried forward to the new title. (2)
4. The new certificate of title is given the registration number and registration date of the Revival of Title Form. The reference number is the number of the title in the name of the municipality.
5. The consideration on the new certificate of title is marked "TAX REVIVAL".
6. Fees - [Tariff item 3](#) is charged for registration of the notice of revival of title form and for each document that is endorsed by REEI code on the new title [Tariff item 13](#) is charged.

STATUTE AND CASE REFERENCES

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

1. s. 426(1)
2. s. 426(2) and (3)