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July 23, 2003

**MEMORANDUM EM200302**

**TO:** All Land Registrars  
Regional Managers  
Business Improvement Team  
TSSO Staff

**FROM:** Kate Murray  
Director of Titles

**RE:** Municipal Tax Sales

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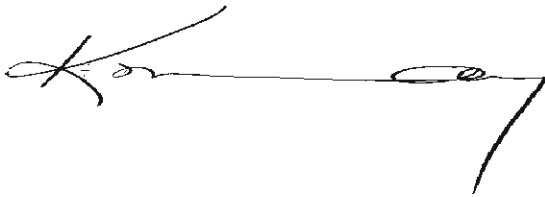
From 1984 to 2003, Municipal Tax Sales were governed by the *Municipal Tax Sales Act*. This Act was repealed in January of this year and its provisions were included in the *Municipal Act, 2001*. The *Municipal Act, 2001* introduced new procedures for Municipalities regarding tax sales and their related documents such as Tax Arrears Certificates, Tax Arrears Cancellation Certificates, Tax Deeds and Notices of Vesting. The preceding four documents are now the only documents required to be registered under the *Municipal Act, 2001* as far as tax sales are concerned.

One of the highlights of the new procedures is that the prescribed forms are no longer on the Polaris forms under the *Land Registration Reform Act* as they were under the *Municipal Tax Sales Act*. In the past this meant that tax documents had to be registered in paper form in mandatory Second Regulation Offices. With the filing of Municipal Tax Sales Rules on May 5, 2003 by Ontario Regulation 181/03, which prescribes the information to be included, these documents can now be registered electronically. My office is working with the Municipalities and the Ministry of Municipal Affairs and Housing to approve electronic documents and offices will be notified when this has been completed. As you have been advised in our Registration Policies and Procedures Teleconferences, tax sales

documents continue to be acceptable for registration in paper form as well as electronically.

In non-electronic offices, Tax Sale documents will still be registered using the Polaris forms however, the information to be included in the documents is set out in Schedules 1 to 4 inclusive of the new Regulation. The Municipal Tax Sales Rules can be downloaded from the e-laws website at [www.e-laws.gov.on.ca](http://www.e-laws.gov.on.ca). Click on the "plus" sign to the left of *Municipal Act, 2001* and then click on Municipal Tax Sales Rules.

If you have any questions please contact Tom Cutler (416-212-1808) or one of the Legal and Technical Officers in my office.

A handwritten signature in black ink, appearing to read 'Tom Cutler', with a long horizontal stroke extending to the right and a vertical stroke at the end.

cc John Dalglish, Director of Land Registration (A)  
Legal Services Branch