

Subject: **MUNICIPAL GOVERNMENT ACT - DISCHARGE OF TAX  
RECOVERY NOTIFICATION**

## REGISTRATION PROCEDURE

1. A tax recovery notification can be removed from a certificate of title when:
  - a) a designated officer of the municipality or the Deputy Minister of Municipal Affairs in the case of an improvement district or special area requests its removal, (1) or
  - b) a certificate of title is issued to a municipality or other person under the provisions of the Municipal Government Act. (2)
  
2. Although there is no prescribed form for requesting removal of a notification, the Department of Municipal Affairs issues a form (FORM A), which is commonly used. Execution and attestation requirements for a corporation must be complied with.
  
3. The discharge must contain the legal description of the parcel in question. When part of a parcel is referred to, it must be specific as to which part is discharged. If there is only one tax recovery notification on title, the discharge need not be rejected if the registration particulars of the notification are not shown. However, if the registration particulars are inconsistent with the title, the discharge is to be rejected.

## STATUTE AND CASE REFERENCES

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

1. s. 415(2)
2. s. 423 and 424