
**SALE OF LAND(S) FOR TAX ARREARS BY PUBLIC TENDER
TENDER DOCUMENTS**

The sale of land for tax arrears by public tender is governed by The Tax Enforcement Act. A municipality may recover unpaid property taxes through the sale of a property. By the time the property is eligible for tax sale, the property taxes are, at a minimum, in their second year of arrears.

Tax sales are not typical real estate transactions. The Municipality is generally interested in recovering unpaid taxes, costs associated with obtaining the title, and property maintenance; it is not obligated to obtain fair market value for the property. Prior to participating in a tax sale, it is recommended that you seek independent legal advice from a lawyer licensed to practice in Saskatchewan and in good standing with the Law Society of Saskatchewan.

1. The Municipality may not be fully aware of the condition of a property being advertised for sale, nor does the Municipality make any representation as to its condition. The Municipality does not provide a survey or reference plan for any parcel of land subject to a tax sale.
2. The Municipality is not required to provide vacant possession of any properties which may be occupied by persons or property and accordingly, the purchaser should contact their lawyer.
3. The onus is on the tenderer to conduct his/her own inquiries into the characteristics and conditions of the property including zoning, access, work orders, water/hydro and other arrears, building restriction, title problems, liens, etc., each of which may survive the tax sale. The Municipality makes no representations whatsoever as to the quality and/or size of the land being purchased.
4. Properties sold through the tax sale process are sold "as is". There are no representations or warranties expressed or implied as to fitness of the land for any particular purpose.
5. The Municipality does not always provide access to properties that are subject to a tax sale unless otherwise noted in the tender documents or advertisement for the sale. The Municipality may not have a key to the property and may not be in a position to provide one to the purchaser.
6. The Municipality does not provide legal advice in respect of tax sales or any other matters.

TENDER PROCESS

1. Submission of Tenders

Tax sales are conducted by public tender in accordance with *The Tax Enforcement Act* and applicable legislation. Tenders must be submitted in a sealed envelope before the advertised closing date and time, using the prescribed **Form A – Tender to Purchase(attached)**, where applicable.

Each tender must include:

- A completed and signed tender form identifying the property being purchased and the amount offered.
- A **letter describing the bidder's intended use of the property and proposed future plans.**
- A deposit of at least 20% of the tendered amount, in the form of a money order, bank draft, or cheque certified by a financial institution or trust corporation.

2. Letter of Intended Use and Future Plans

Each tender must include a letter that should include, where applicable:

- The proposed use of the property and its intended occupancy.
- Plans for any existing buildings or structures, including repair, renovation, demolition or replacement.
- Proposed measures to address existing property concerns, such as condemned buildings, overgrown vegetation, accumulated debris or other safety and nuisance issues.
- Any anticipated construction, improvements or development, including proposed timelines.

The proposed use must comply with the applicable zoning bylaw and all other relevant municipal bylaws and provincial legislation. Any required permits, approvals or authorizations remain the responsibility of the purchaser.

The letter is for the Municipality's review of the proposed use and zoning compliance. It does not replace any required permits or approvals, or exempt the purchaser from applicable bylaws or lawful orders.

The letter must describe the bidder's intentions without making the tender conditional. **Tenders containing conditions will not be considered.**

3. Irrevocability of Tenders

Once submitted, a tender is irrevocable and becomes the property of the Rural Municipality of Viscount No. 341 until the tender has been awarded or rejected.

Multiple bids for the same property submitted by the same individual will be rejected. All tenders must meet or exceed the reserve price established by the Municipality, where a reserve price has been set.

4. Opening and Review of Tenders

Tenders will be opened at the regularly scheduled Council meeting during the month in which the tender closing date falls.

Following the opening, the Municipality, with assistance from its municipal auditor or other advisors where appropriate, will review the tenders for compliance with the tender requirements, applicable legislation and zoning requirements. The Municipality will determine which tenderers qualify for consideration.

Tenders that do not comply with the stated requirements may be rejected. Rejected tenders, together with their deposits, will be returned to the tenderer by mail, accompanied by notice of the reason for rejection.

The Municipality reserves the right to deal with tenders in accordance with *The Tax Enforcement Act* and applicable legislation. Submission of a tender does not guarantee acceptance.

5. Notification of Successful Tenderer and Payment

The successful tenderer will be notified in writing of the amount remaining payable after crediting the deposit.

The outstanding balance of the purchase price must be paid in full within **30 calendar days of the mailing date of the notification**.

If the outstanding balance is not received within the prescribed period, the deposit will be forfeited and the Municipality may offer the property for sale to the next qualified tenderer, in accordance with the applicable legislation and tender conditions.

Upon receiving notification of acceptance, the successful tenderer is strongly encouraged to retain a lawyer licensed to practise in Saskatchewan and in good standing with the Law Society of Saskatchewan to assist with the transfer of title.

6. Transfer of Title and Associated Costs

The successful tenderer is responsible for the costs and fees associated with transferring title to the property.

If the purchaser elects to use a solicitor, the purchaser must provide the Municipality with the name and contact information of the solicitor responsible for registering the transfer on the purchaser's behalf.

Upon receipt of the full purchase price, the Municipality will provide the necessary transfer authorization to the purchaser or the purchaser's solicitor, as applicable, to facilitate registration of the transfer.

7. Properties Not Sold

If no tender is accepted for a property, the land may remain in or be retained as part of the Municipality's land holdings, subject to *The Tax Enforcement Act* and applicable legislation.

8. Withdrawal of Property

The Municipality reserves the right to withdraw a property from the tax sale process at any time before registration of the transfer of title, subject to applicable legislation.

9. Outstanding Taxes and Tax Adjustments

The Municipality is not required to accept a bid that is insufficient to cover all outstanding arrears of taxes, penalties and costs. Council may exercise its authority regarding the acceptance or rejection of bids in accordance with *The Tax Enforcement Act*.

Property taxes will be adjusted in accordance with the applicable legislation and the relevant possession or transfer date, as applicable.

Disclaimer: The information contained herein may become out-of-date as relevant legislation changes. While every effort will be taken to update the information, the Municipality cannot be held responsible for any legal liabilities arising from the use of the information.



**Form A
Tender to Purchase**

I/we wish to submit the following tender:

For the sale of: **Roll No. 1864; Lots 8–9, Block 7, Plan G742, 201/205 2nd Street, Plunkett, Sk.**
(provide description of land, including the legal land description and street address)

1. I/we hereby tender to purchase the land described above for the amount of \$_____ (_____ dollars) in accordance with the terms and conditions of *The Tax Enforcement Act* and the Tender Documents.
2. I/we understand that this tender must be received by the Rural Municipality of Viscount No.341 Office not later than 4:00 p.m. local time on **November 23rd, 2026**, and that in the event of this tender being accepted, I/we shall be notified of its acceptance in writing.
3. I/we enclose a deposit in the form require in the amount of \$_____ (_____ dollars) made payable to the Rural Municipality of Viscount No.341 representing 20% (percent) or more, of the tendered amount. I/we are aware that the above-mentioned deposit will be forfeited if I/we are the successful tenderer(s) and do not pay the balance of the above tendered amount within 30 days of being notified by mail that I/we are the successful tenderer.
4. I/we have enclosed information regarding the purpose for which I/we desire the property and planned use for the property and understand that any such purpose or use must comply with all local regulations, Policies and Bylaws of the Rural Municipality of Viscount No.341.

This tender is submitted pursuant to terms and conditions of The Tax Enforcement Act and the Rural Municipality of Viscount No.341's Tender Documents. By signing below I/we am/are verifying that I/we have reviewed and understand, in full, the Tender Documents, and as such this document will serve as a legally binding agreement that represents a bill of sale should my/our tender be accepted.

Dated at _____, _____ this ____ day of _____, 20____

Name of Tenderer(s)	Mailing Address & Phone Number of Tenderer(s)
Print Name:	
Signature:	()
Print Name:	
Signature:	()

Form A
Tender to Purchase (Cont.)

For RM office use only:

Date: _____

☐ Tender Awarded ☐ Tender Declined, Reason: _____

Signatures for acceptance of the above tender:

Reeve

Administrator