

December 2, 2021

To: Nova Scotia Real Estate Practitioners and
Persons Authorized Pursuant to the *Land Registration Administration Regulations*

Dear Practitioners,

**Re: Changes to Tax Deed Policy and
Clarification on Policy – Corporate Seals/Witnessing Requirements**

The Registrar General's Office wishes to bring your attention to a change and clarification to our policies regarding tax deeds and corporate witnessing.

Changes to Tax Deed Policy:

Based on several recent appeals, we are revising our policy to remove the requirement for a textual qualification when a tax deed is being registered as part of an Application for Registration or a revision to the parcel register.

Our policy entitled "Tax Deed on AFR and on Revision of a Parcel Register" (contained in the Land Registry Client Resource Material) appears to be based on s. 6(2) of the *Marketable Titles Act*. That policy (which requires specific wording for the textual qualification) has been in effect since early 2019. Prior to that date, similarly worded textual qualifications have appeared on parcel registers dating back to 2005.

There appears to be a discrepancy between section 156(1) of the *Municipal Government Act* and s. 6(2) of the *Marketable Titles Act*. I understand that there are at least some lawyers who have interpreted s. 156(1) of the *Municipal Government Act* as a repeal of s. 6(2) of the *Marketable Titles Act*. The legal effect of these provisions on a given parcel remain within the purview of the qualifying lawyer and their professional discretion in preparing any textual qualifications which may need to be added. We also recognize that legislative changes may need to be considered and explored to clarify the discrepancy.

Regardless, given the discretionary nature of the issue, I do not think it is reasonable for this office to continue to require a textual qualification when a tax deed is being registered as part of an Application for Registration or a revision to the parcel register.

It remains open to the lawyer in the exercise of his or her professional discretion to include a similarly worded textual qualification when registering a tax deed (as part of an AFR or a revision to the parcel register). And it goes without saying that it is within a lawyer's professional duties to interpret the legal effect of a tax deed less than six years old when certifying title.

Our manual will be updated as of today's date to remove this requirement.

Clarification on Policy – Corporate Seal

If a corporation is relying on the presence of a corporate seal to negate the requirement for an affidavit of execution, the corporate seal must be legible. If the corporate seal is not legible (or if it is not signed by an officer or director with something indicating their title), the document will be rejected unless it is also accompanied by an affidavit of execution.

This clarification does not require any changes to the manual.

Sincerely,



Theresa Graham

Registrar General of Land Titles