

**THE TOWN OF LUMSDEN
BYLAW NO 9-2011**

**A BYLAW TO APPOINT WESTERN MUNICIPAL TAX SOLUTIONS INC. AS THE
AGENT OF THE MUNICIPALITY FOR PURPOSES OF COLLECTING CERTAIN
TAXES AND DEBTS OWED TO THE MUNICIPALITY**

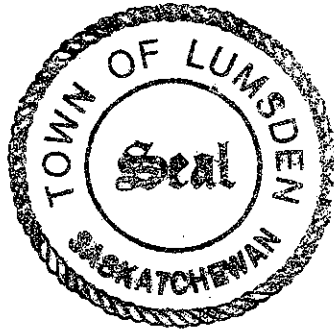
The Council of the TOWN of LUMSDEN in the Province of Saskatchewan enacts as follows:

1. This bylaw shall be referred to as the Western Municipal Tax Solutions Inc. Bylaw.
2. In this Bylaw:
 - a. **"Accepted Engagement Letter"** shall have the meaning ascribed thereto in the Agreement For Delivery of Tax Enforcement Services;
 - b. **"Administrator"** shall mean the administrator of the Municipality;
 - c. **"Agreement for Delivery of Tax Enforcement Services"** shall mean the Master Agreement For Delivery of Tax Enforcement Services between Western Municipal and the Municipality, a true copy of which Agreement is attached to this Bylaw as Schedule "A" hereto and which forms part of this Bylaw;
 - d. **"Council"** shall mean the council of the Municipality;
 - e. **"Mayor"** shall mean the Mayor of the Municipality;
 - f. **"Municipality"** shall mean the TOWN of LUMSDEN;
 - g. **"Municipalities Act"** shall mean *The Municipalities Act*, S.S. 2005, c. M-36.1;
 - h. **"Preferred Customer Agreement"** shall mean the Preferred Customer Agreement between Western Municipal and the Municipality, a true copy of which Agreement is attached to this Bylaw as Schedule "B" hereto and which forms part of this Bylaw;
 - i. **"Statutory Rights and Remedies"** shall have the meaning ascribed thereto in the Agreement For Delivery of Tax Enforcement Services;
 - j. **"Subject Tax Debts"** shall mean all current taxes, arrears of taxes and other debts which:
 - i. are owing to the Municipality; and/or
 - ii. the Municipality is responsible to collect under the Municipalities Act for school divisions and other taxing authorities;
 and which are described in one or more Accepted Engagement Letters;
 - k. **"Tax Enforcement Act"** shall mean *The Tax Enforcement Act*, R.S.S. 1978, c. T-2; and
 - l. **"Treasurer"** has the meaning ascribed thereto in the Tax Enforcement Act; and
 - m. **"Western Municipal"** shall mean Western Municipal Tax Solutions Inc., a corporation incorporated under *The Business Corporations Act*, R.S.S. 1978, c. B-10, with its registered office located at Saskatoon, Saskatchewan.
3. Under and pursuant to the authority vested in it by section 126(2) of the Municipalities Act, the Council hereby appoints Western Municipal as the agent of the Municipality to carry out certain of the duties of collecting the Subject Tax Debts for and on behalf of the Council and/or the Municipality.
4. The Council hereby delegates to Western Municipal (on a non-exclusive basis) all of the rights, powers and duties of the Council and all of the rights, powers and duties of the Municipality to enforce and collect payment of the Subject Tax Debts, including (without limitation):
 - a. all of the rights, powers and duties of the Council and the Municipality under the Municipalities Act (save and except for those rights, powers and duties of the Council set out in section 127 of the Municipalities Act); and
 - b. all of the rights, powers and duties of the Council and the Municipality to decide when, whether and to what extent the Municipality will invoke and/or exercise one or more of the Statutory Rights and Remedies in order to collect the Subject Tax Debts.
5. The Council:
 - a. authorizes Western Municipal to further delegate to authorized agents and employees of Western Municipal the rights, powers and duties of the Council and the Municipality described above in paragraph 3. and 4. hereof; and
 - b. authorizes the Treasurer to delegate on a non-exclusive basis duties under the Tax Enforcement Act as may be necessary to give effect to this Agreement.

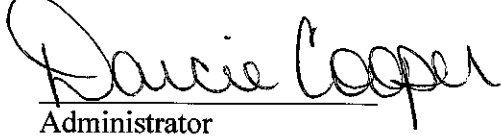
- 6. The Municipality shall be and is hereby authorized to enter into the Agreement For Delivery of Tax Enforcement Services. The Mayor and the Administrator are authorized to sign and execute the Agreement For Delivery of Tax Enforcement Services on behalf of the Municipality.
- 7. The Municipality shall be and is hereby authorized to enter into the Preferred Customer Agreement. The Mayor and the Administrator are authorized to sign and execute the Preferred Customer Agreement on behalf of the Municipality.
- 8. That this Bylaw shall take effect on the date of its final passing.

Read a first time this 11th day of October, 2011.
Read a second time this 11th day of October, 2011.
Read a third time this 25th day of October, 2011.

SEAL




Mayor


Administrator

in such Engagement Letter has been added to the Tax Roll pertaining to the Lands and the Debtor described in such Engagement Letter;

then the Town shall thereby have sold to Western Municipal, and Western Municipal shall thereby have purchased from the Town, all of the Town's right, title and interest in and to the Indebtedness described in such Accepted Engagement Letter. For greater clarity, the rights of the Town in, under and pursuant to the Tax Liens pertaining to such Indebtedness shall not be conveyed, transferred or assigned to Western Municipal, whether as a result of such Accepted Engagement Letter, as a result of this Agreement, or otherwise.

2.9 The Initial Advance

Within 45 days of the Town providing to Western Municipal a certified copy of the Tax Roll Addition Bylaw in respect of a particular Accepted Engagement Letter, Western Municipal shall advance to the Town an amount of money equal to the Tax Indebtedness described in such Engagement Letter (the "**Initial Advance**"), with such Initial Advance to stand as a credit (in favour of Western Municipal) against the Purchase Price of the Indebtedness described in such Engagement Letter.

2.10 Entitlement To Interest and Penalties Subsequent To The Initial Advance

From and after the making of the Initial Advance by Western Municipal to the Town, the respective entitlement of Western Municipal and the Town to Interest and Penalties thereafter accruing on the various components of the Indebtedness shall be as follows, namely:

- (a) Western Municipal shall be entitled to the Interest and Penalties thereafter accruing on the Tax Indebtedness;
- (b) the Town shall be entitled to the Interest and Penalties thereafter accruing on the School Divisions Indebtedness;
- (c) the Town shall be entitled to the Interest and Penalties thereafter accruing on the Other Taxing Authorities Indebtedness;
- (d) the Town shall be entitled to the Interest and Penalties thereafter accruing on the Pre-Engagement Tax Enforcement Costs; and
- (e) Western Municipal shall be entitled to the Interest and Penalties thereafter accruing on the Tax Enforcement Costs.

2.11 Transfer of Title To The Indebtedness From The Town To Western Municipal

In regard to the Indebtedness described in any particular Accepted Engagement Letter, legal and beneficial title to (and ownership of) such Indebtedness shall remain in the Town until 11:59 p.m. local Saskatchewan Time on the date (the "**Transfer of Title Date**") upon which each of the following events has occurred, namely:

- (a) each of the Enforcement Obligations in regard to such Indebtedness has been satisfied by the Town or has been waived in writing by Western Municipal;

- (b) Western Municipal has paid to the Town the full amount of the Purchase Price of such Indebtedness; and
- (c) Western Municipal has prepared, executed and delivered to the Town the Satisfaction of Enforcement Obligations Certificate in regard to such Indebtedness;

whereupon legal and beneficial title to (and ownership of) such Indebtedness shall (without any further action required on the part of either the Town or Western Municipal) automatically and irrevocably be deemed to have transferred from the Town to Western Municipal.

2.12 The Enforcement Obligations

Continuously from and after the Effective Date up to and including the Transfer of Title Date, the Town shall be required to carry out and to perform or satisfy each of the following obligations in regard to the Indebtedness described in any particular Accepted Engagement Letter (the “**Enforcement Obligations**”), namely:

- (a) the continuing obligation of the Town, upon receipt by the Town from Western Municipal of a Request To Exercise Statutory Remedies, to exercise, implement, carry out and complete those Statutory Rights and Remedies indentified in such Request To Exercise Statutory Remedies;
- (b) the continuing obligation of the Town to receive from the Debtor payments on account of the Indebtedness described in such Accepted Engagement Letter (the “**Debtor Indebtedness Payments**”);
- (c) the continuing obligation of the Town, upon the written request of Western Municipal (supported by documentary evidence, where requested by the Town), to add to the Tax Roll in respect of a Debtor or Lands described in an Accepted Engagement Letter, such amounts of supplementary disbursements (in addition to the Subject Disbursements described in the Accepted Engagement Letter itself) as may be incurred by Western Municipal in the course of providing to the Town the Tax Enforcement Services described in such Accepted Engagement Letter; and
- (d) the continuing obligation of the Town to remit the Debtor Indebtedness Payments to Western Municipal.

2.13 Security For Performance Of The Enforcement Obligations

As general and continuing security for the performance by the Town of each of the Enforcement Obligations pertaining to any and all amounts of the Indebtedness described in any and all Accepted Engagement Letters subsequently delivered by the Town to Western Municipal, the Town, by the signature hereto of its duly authorized officers in that regard, does hereby grant to Western Municipal a present and continuing security interest (the “**Western Municipal Security Interest**”) in:

- (a) all such Indebtedness described in all such Accepted Engagement Letters; and

- (b) all of the Town's present and after-acquired personal property of whatsoever nature and kind.

2.14 Events of Default

The occurrence of any one or more of the following events shall constitute default by the Town of its obligations hereunder and default by the Town of its obligations under the applicable Accepted Engagement Letter pertaining to such events ("**Default**"):

- (a) if the Town, having received from Western Municipal a Request To Exercise Statutory Remedies, shall fail, on or before the fourteenth day immediately following the date of receipt by the Town of such Request To Exercise Statutory Remedies, to exercise, implement and carry out any one or more of those Statutory Rights and Remedies identified in such Request To Exercise Statutory Remedies;
- (b) if the Town, having been offered one or more Debtor Indebtedness Payments by the Debtor, shall have failed, neglected or refused to receive any one or more of such payments on account of the applicable Indebtedness pertaining to such Debtor Indebtedness Payments;
- (c) if the Town, having received one or more Debtor Indebtedness Payments from the Debtor, shall have failed to remit any one or more of such Debtor Indebtedness Payment to Western Municipal within seven days of the Town's receipt of same; and
- (d) if the Town should become insolvent or bankrupt or should become the subject of an application for bankruptcy order, an assignment in bankruptcy or Order appointing a receiver, interim receiver, receiver and manager or liquidator of the Town.

2.15 Remedies

Upon Default, Western Municipal shall have, in addition to those rights granted herein and in addition to any other rights which Western Municipal may have at law or in equity, both before and after Default:

- (a) all rights and remedies of a secured party under *The Personal Property Security Act, 1993*, including the right to sell property and the right to payment of any deficiency to which Western Municipal may be entitled by law; and
- (b) the right to appoint (or to apply to a court of competent jurisdiction for an Order appointing) a receiver, interim receiver or receiver and manager of the Town in order to carry out and perform the Enforcement Obligations.

2.16 Registration

Western Municipal may complete and register interest registrations, interest authorizations, interest amendments, financing statements and financing change statements in the Saskatchewan Land Titles Registry and Personal Property Registry with respect to the security interests granted hereby and the interests created hereunder and the Town waives any right it may have to receive a copy of any such financing statement or financing change statement.

ARTICLE 3 COVENANTS AND WARRANTIES

3.1 The Town's Covenants and Warranties

The Town, for itself, its successors and assigns, does hereby covenant and warrant to Western Municipal that the Town will, upon the request of Western Municipal, carry out and perform each of the following obligations, namely:

- (a) the obligation of the Town to do, perform, enact, execute and deliver every act, document, consent, resolution, notice and registration reasonably necessary to give effect to this Agreement and to any and all Accepted Engagement Letters and to enforce the full performance of the covenants, assignments, provisos, instruments and other matters and things referred to, incorporated, contemplated or contained in this Agreement and any and all Accepted Engagement Letters; and
- (b) the obligation of the Town to cause the Administrator and the Council to do, perform, execute and deliver every act, document, consent, resolution, notice and registration reasonably necessary to enable the Town to invoke and fully enforce any one or more of the Statutory Rights and Remedies identified in any Request To Exercise Statutory Remedies delivered to the Town by Western Municipal.

3.2 Western Municipal's Covenants

Western Municipal covenants that the Indebtedness is being purchased by it from the Town on a non-recourse basis, such that the risk of collection of the Indebtedness is being assumed by Western Municipal and Western Municipal shall have no recourse against the Town under this Agreement if the Indebtedness (in whole or in part) process to be uncollectible by Western Municipal.

ARTICLE 4 GENERAL PROVISIONS

4.1 Notices

All notices or other communications under this Agreement shall be in writing (which includes e-mail correspondence or facsimile transmission) and may be given by personal delivery (which includes delivery by courier), mail, e-mail or by facsimile, at the street addresses, e-mail addresses and facsimile numbers set out below or such other street addresses, e-mail addresses or facsimile numbers as a party may advise the other party of in accordance with this section:

The Town: Town of LUMSDEN
BOX 160
LUMSDEN, Saskatchewan
S0G 3C0
E-mail Address: TOWN.LUMSDEN@SASKTEL.NET
Fax: FAX## 306 731 3572.
Attention: DARCIE COOPER _____

Western Municipal: Western Municipal Tax Solutions Inc.
8B – 3110 8th Street East #386
Saskatoon, Saskatchewan
S7H 0W2
E-mail Address: p.beaulieu@westernmunicipal.ca
Attention: Paul Beaulieu

All such notices or other communications shall, if given by facsimile or e-mail correspondence, be deemed to have been given upon the sending thereof and if given by personal delivery, be deemed to have been given upon completion of such delivery. All such notices or other communications given by mail shall be deemed to have been given 72 hours after the time of mailing, unless there exists at the date of mailing or within two days thereof, a labour dispute or other event that would preclude the delivery thereof by mail, in which case such notice or other communications shall only be given by facsimile, e-mail correspondence or personal delivery. The parties hereby waive any notice of default or termination or other notice that may otherwise be provided for by law unless specifically called for in this Agreement.

4.2 Further Assurances

Each of the parties shall on and after the Effective Date, at the request of the other party and without further consideration, do and perform all further acts and execute and deliver all further documents reasonably required to assure the carrying out of the terms of this Agreement.

4.3 Assignment

Neither party shall assign any of its rights, privileges, liabilities or obligations under this Agreement or any other agreement relating hereto, whether prior to or after the Effective Date, without the express prior written consent of the other party.

4.4 Binding Effect

This Agreement enures to the benefit of and is binding upon the parties and their respective successors and permitted assigns.

4.5 Counterparts

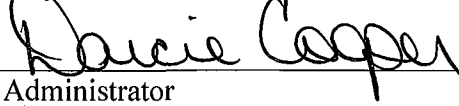
This Agreement may be executed in several counterparts and may be signed by facsimile or other means of electronic communication producing a printed copy, each of which, when so executed, shall be deemed to be an original, and such counterparts together shall constitute but

one and the same instrument and, notwithstanding the date of execution, shall be deemed to bear the date first written above.

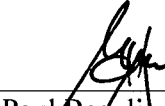
IN WITNESS WHEREOF the parties have executed these presents effective as of the day and year first above written.


THE TOWN OF LUMSDEN

Per: 
Mayor

Per: 
Administrator

**WESTERN MUNICIPAL TAX SOLUTIONS
INC.**

Per: 
for Paul Beaulieu, General Manager



SCHEDULE "A"

STATUTORY RIGHTS & REMEDIES

Pursuant to the Municipalities Act, the Tax Enforcement Act and certain other Acts of the Legislature, the Town has various statutory rights, remedies, capacities, authority and powers provided to it to collect the Indebtedness described in any Accepted Engagement Letter (collectively, the "**Statutory Rights and Remedies**"), which Statutory Rights and Remedies are more particularly described in relevant part as follows:

- (a) a lien on the Lands pursuant to, *inter alia*, sections 275(d) and 320(1)(a) of the Municipalities Act;
- (b) the right to register a tax lien against title to the Lands in the Land Titles Registry, pursuant to, *inter alia*, the Tax Enforcement Act (and the right to discharge the registration of such tax lien);
- (c) the right, by action or otherwise, to protect the Lands from spoliation or waste until the expiration of the term during which the Lands may be redeemed, pursuant to, *inter alia*, section 16(1) of the Tax Enforcement Act;
- (d) the right to insure against loss or damage by fire, windstorm or any other peril that the Council may consider appropriate, buildings upon the Lands in respect of which an interest based upon a tax lien has been registered, to the amount of all taxes outstanding and costs incurred in proceedings to acquire title, pursuant to, *inter alia*, section 16(2) of the Tax Enforcement Act;
- (e) the right to apply to a judge of the Court of Queen's Bench For Saskatchewan for an Order regarding the Lands pursuant to section 17 of the Tax Enforcement Act;
- (f) the rights of the Town regarding buildings and fencing removed from the Lands, pursuant to, *inter alia*, section 18 of the Tax Enforcement Act;
- (g) the right to take tax enforcement proceedings against the Lands;
- (h) the right to take proceedings to request title to the Lands, pursuant to, *inter alia*, section 22(1) of the Tax Enforcement Act;
- (i) the right to apply to the Registrar for registration of a transfer of title to the Lands, pursuant to, *inter alia*, sections 26 and 26.1 of the Tax Enforcement Act (and, to the extent necessary, the right to apply to the Provincial Mediation Board for the consent of the Provincial Mediation Board to such application);
- (j) the right to obtain from the Registrar issuance of title to the Lands in the name of the Town pursuant to The Land Titles Act, 2000;
- (k) the right, within one year from the date of obtaining title to the Lands under the Tax Enforcement Act, to offer the Lands for sale; and, if sold, to convey the

Lands by instrument under the seal of the Town signed by the head of the Council and the clerk of the Town or by such other persons as may be authorized by the Council so to sign; pursuant to, *inter alia*, section 31 of the Tax Enforcement Act;

- (l) the right, pursuant to, *inter alia*, section 31(5.1) of the Tax Enforcement Act, having obtained title to the Lands, to lease or use the Lands as the Council sees fit prior to selling the Lands, and to distribute the proceeds derived therefrom in accordance with section 33(1) of the Tax Enforcement Act;
- (m) the right to distribute proceeds of sale of the Lands in accordance with section 33 of the Tax Enforcement Act;
- (n) the right to acquire, hold and dispose of the Lands (or improvements thereon) offered or transferred to the Town in partial or complete settlement of, or as security for, any lien or charge (or any right to a lien or charge) on any taxes, licence fee or other indebtedness owing to the Town, pursuant to, *inter alia*, section 368(2) of the Municipalities Act;
- (o) the right to commence a legal action against the Debtor in order to recover the Tax Indebtedness, pursuant to, *inter alia*, sections 275(b), 320(1)(b) and 368(1) of the Municipalities Act;
- (p) the right to place Goods under seizure pursuant to a Distress Warrant, and to cause such Goods to be left with the Debtor on a bailee's undertaking, to be removed or to be immobilized, pursuant to, *inter alia*, sections 323(2), 323(3), 323(4), 323(4.1), 323(5), 323(6) and 323(7) of the Municipalities Act;
- (q) the right to have Goods seized, sold and dealt with pursuant to the Seizure Provisions;
- (r) the right to send a Tenant's Notice to one or more of the Tenants;
- (s) the right to collect Rent, by distress or otherwise, until the Tax Indebtedness (including costs) has been paid, pursuant to, *inter alia*, section 321(2) of the Municipalities Act;
- (t) the right to pay for, from and out of monies paid to it pursuant to section 321 of the Municipalities Act, heat or other services that, but for the Tenant's Notice, would have been supplied by the landlord of the Land, pursuant to, *inter alia*, section 321(6) of the Municipalities Act;
- (u) the right to pay to the insurer of the Lands, from and out of monies paid to the Town pursuant to section 321 of the Municipalities Act, the premium of any insurance on Improvements, to the extent of the insurable value of such Improvements, pursuant to, *inter alia*, section 321(7) of the Municipalities Act;
- (v) the right to pay for, from and out of monies paid to the Town pursuant to section 321 of the Municipalities Act, insurance on any Improvements with respect to

which Rent is payable pursuant to section 321 of the Municipalities Act, against loss or damage to the extent of the Tax Indebtedness that may be due at the time of any such loss or damage (including costs), pursuant to, *inter alia*, section 321(8) of the Municipalities Act;

- (w) the right to send to a Landlord's Agent a notice in writing requiring such Landlord's Agent to account for all Rent received from the Lands and requiring the Landlord's Agent to pay to the Town all of those rents, less a reasonable commission for collection, plus necessary expenses, pursuant to, *inter alia*, section 321(10) of the Municipalities Act;
- (x) the right to demand payment of and to receive Insurance Proceeds derived from damage to or destruction of Improvements for which Indebtedness is owed by the Debtor to the Town, pursuant to, *inter alia*, section 322(1) of the Municipalities Act;
- (y) the right to sue for and recover from an insurer the Tax Indebtedness where such insurer fails to pay the Insurance Proceeds to the Town in response to a demand under section 322(1) of the Municipalities Act, pursuant to, *inter alia*, section 322(2) of the Municipalities Act;
- (z) the right to send Resource Production Equipment Tax Notices to Oil and Gas Purchasers in accordance with section 317 of the Municipalities Act and the right to receive from such Oil and Gas Purchasers the Oil and Gas Purchase Proceeds;
- (aa) the right to collect and enforce the Oil and Gas Purchase Proceeds Liability from and against those Oil and Gas Purchasers who are subject to the Oil and Gas Purchase Proceeds Liability, pursuant to, *inter alia*, section 317(5) of the Municipalities Act; and
- (bb) the right to collect payments from purchasers of oil and gas produced from oil and gas wells and resource production equipment located on the Lands (if any).

SCHEDULE "B"

DEFINITIONS

In this Agreement and any schedules attached hereto, unless specifically indicated otherwise, those words and phrases beginning with capital letters which are not expressly defined herein shall have the following respective definitions, namely:

- (a) "**Acceptance Deadline**" has the meaning ascribed thereto in Article 2.4 hereof;
- (b) "**Acceptance Steps**" has the meaning ascribed thereto in Article 2.4 hereof;
- (c) "**Accepted Engagement Letter**" means an Engagement Letter in respect of which Western Municipal has completed each of the Acceptance Steps on or before the Acceptance Deadline pertaining to such Engagement Letter;
- (d) "**Additional Disbursements**" shall have the meaning ascribed thereto in paragraph 2(b) of Schedule "3" to the Engagement Letter comprising Schedule "D" to this Agreement;
- (e) "**Administrator**" has the meaning ascribed thereto in section 2(1)(a) of the Municipalities Act;
- (f) "**Agreement**" means this Agreement For Delivery of Tax Enforcement Services and all of the schedules or other documents attached hereto or otherwise incorporated by reference herein from time to time, and any other instrument executed by the parties to which this Agreement applies;
- (g) "**Council**" shall mean the council of the Town, as recognized pursuant to, *inter alia*, section 79 of the Municipalities Act;
- (h) "**Debtors**" shall have the meaning ascribed thereto in Recital Paragraph B. hereof ("**Debtor**", in the singular);
- (i) "**Debtor Indebtedness Payments**" shall have the meaning ascribed thereto in Article 2.12(b) hereof;
- (j) "**Default**" shall have the meaning ascribed thereto in Article 2.14 hereof;
- (k) "**Distress Warrant**" shall mean a distress warrant issued by the Town pursuant to section 323(1.1) of the Municipalities Act;
- (l) "**Effective Date**", notwithstanding the date this Agreement was executed, shall mean the day and year first above written;
- (m) "**Enforcement Obligations**" shall have the meaning ascribed thereto in Article 2.12 hereof;

- (n) **“Engagement”** shall mean the engagement of Western Municipal by the Town to deliver Tax Enforcement Services to the Town in regard to a particular amount of Indebtedness described in a particular Engagement Letter;
- (o) **“Engagement Letter”** shall mean that letter from the Town addressed to Western Municipal substantially in the form attached as Schedule “D” hereto which has been executed by the Town and which sets out the term and conditions of the delivery by Western Municipal to the Town of the Tax Enforcement Services, which Engagement Letter will identify:
 - i. the amount(s) of the Indebtedness which Western Municipal is authorized and engaged to collect on behalf of the Town (broken down as between Tax Indebtedness and Interest and Penalties thereon; School Divisions Indebtedness and Interest and Penalties thereon; Other Taxing Authorities Indebtedness and Interest and Penalties thereon and the costs incurred by the Town to collect such amounts);
 - ii. the corresponding name(s) and addresses of the Debtors who owe such amounts of Indebtedness to the Town;
 - iii. the corresponding legal description(s) of those Lands within the Town which are owned by the Debtors who owe such amounts of Indebtedness to the Town;
 - iv. the corresponding Pre-Engagement Tax Enforcement Costs applicable to such Indebtedness; and
 - v. the corresponding Tax Enforcement Costs applicable to such Indebtedness.
- (p) **“Engagement Letter Identification Number”** means the Identification Number assigned to a particular Engagement Letter by Western Municipal in accordance with Article 2.4(b) hereof upon the acceptance of such Engagement Letter by Western Municipal;
- (q) **“Engagement Letter Receipt Date”** means the date upon which Western Municipal first receives delivery of a particular Engagement Letter from the Town;
- (r) **“Goods”** has the meaning ascribed thereto in section 323(1)(a) of the Municipalities Act;
- (s) **“GST”** shall mean Goods and Services Tax payable pursuant to the *Excise Tax Act* (Canada);
- (t) **“Improvement”** shall mean an “improvement” (as defined in section 2(1)(q) of the Municipalities Act) which is located on the Lands;

- (u) “**Indebtedness**” shall have the meaning ascribed thereto in Recital Paragraph C. hereof;
- (v) “**Initial Advance**” shall have the meaning ascribed thereto in Article 2.9 hereof;
- (w) “**Insurance Proceeds**” shall mean monies payable pursuant to an insurance policy for loss or damage to Improvements;
- (x) “**Interest and Penalties**” shall have the meaning ascribed thereto in Recital Paragraph D. hereof;
- (y) “**Lands**” shall have the meaning ascribed thereto in Recital Paragraph B. hereof;
- (z) “**Land Titles Act, 2000**” shall mean *The Land Titles Act, 2000*, S.S. 2000, c. L-5.1;
- (aa) “**Landlord’s Agent**” shall mean an agent appointed by the Debtor to collect Rent from the Tenant in circumstances in which a Tenant’s Notice has been sent;
- (bb) “**Master Agreement Identification Number**” shall mean the Master Agreement Identification Number appearing at the top of the first page of this Agreement;
- (cc) “**Municipalities Act**” shall have the meaning ascribed thereto in Recital Paragraph A. hereof;
- (dd) “**Net Indebtedness**” shall mean that amount of money calculated when there is deducted from the amount of the Indebtedness identified in an Accepted Engagement Letter the corresponding amounts of Tax Enforcement Costs pertaining to such Indebtedness, as such corresponding amounts of Tax Enforcement Costs are identified in such Engagement Letter;
- (ee) “**Notice of Pending Enforcement**” means the initial demand letter delivered to the Debtor by Western Municipal as the initial step to the efforts by Western Municipal to collect the Indebtedness from the Debtor, which initial demand letter will be substantially in the form attached as Schedule “F” hereto;
- (ff) “**Oil and Gas Purchasers**” shall mean those person(s) who purchase oil or gas originating in a petroleum oil or gas well with respect to which Resource Production Equipment is used in circumstances where the owner or operator of such petroleum oil or gas well has failed to pay the taxes levied on such Resource Production Equipment;
- (gg) “**Oil and Gas Purchase Proceeds**” shall mean those proceeds of the purchase of oil and gas which become owing to the Debtor from Oil and Gas Purchasers in circumstances contemplated in section 317(4) of the Municipalities Act;
- (hh) “**Oil and Gas Purchase Proceeds Liability**” shall mean the personal liability to the Town of an Oil and Gas Purchaser who receives a Resource Production Equipment Tax Notice for the amount of all oil and gas subsequently purchased by such Oil and Gas Purchaser from the Debtor, to the amount of the arrears of

taxes claimed in such Resource Production Equipment Tax Notice, as contemplated in section 317(5) of the Municipalities Act;

- (ii) “**Other Taxing Authorities**” shall have the meaning ascribed thereto in Recital Paragraph A. hereof;
- (jj) “**Other Taxing Authorities Indebtedness**” shall have the meaning ascribed thereto in Recital Paragraph C. hereof;
- (kk) “**Pre-Engagement Tax Enforcement Costs**” shall mean the professional fees and disbursements incurred by the Town in taking steps to collect the Indebtedness (including, without limitation, in proceeding to acquire title to the Lands under the Tax Enforcement Act) prior to the delivery of the Engagement Letter by the Town to Western Municipal;
- (ll) “**PST**” shall mean provincial sales tax payable pursuant to *The Provincial Sales Tax Act* (Saskatchewan);
- (mm) “**Purchase Price**” (in respect of a particular amount of Indebtedness) shall mean an amount of money equal to that total aggregate amount of monies comprising the Net Indebtedness;
- (nn) “**Recitals**” and “**Recital Paragraphs**” shall have the meaning ascribed thereto in Recital Paragraph I. hereof (“**Recital**” or “**Recital Paragraph**”, in the singular);
- (oo) “**Registrar**” shall have the meaning ascribed thereto in section 2(h) of the Tax Enforcement Act;
- (pp) “**Rent**” means rent owing to the Debtor by a Tenant in regard to the Tenant’s right to occupy, possess or use the Land;
- (qq) “**Request To Exercise Statutory Remedies**” shall mean a written request made by Western Municipal to the Town for the Town to exercise, implement, carry out and complete any one or more of the Statutory Rights and Remedies which, in the sole discretion of Western Municipal, are necessary or reasonably required to be exercised, implemented, carried out or completed by the Town in order to facilitate the collection from the Debtor of a particular amount of the Indebtedness described in an Accepted Engagement Letter;
- (rr) “**Resource Production Equipment**” shall have the meaning ascribed thereto in section 2(1)(nn) of the Municipalities Act;
- (ss) “**Resource Production Equipment Tax Notices**” shall mean those Notices which the Administrator may send to an Oil and Gas Purchaser in circumstances contemplated by section 317 of the Municipalities Act;
- (tt) “**Satisfaction of Enforcement Obligations Certificate**” shall mean a certificate substantially in the form attached as Schedule “E” hereto which Western Municipal shall be required to prepare, execute and deliver to the Town forthwith upon Western Municipal determining that each of the Enforcement Obligations

has either been satisfied by the Town or has been waived in writing by Western Municipal;

- (uu) **“School Division”** shall have the meaning ascribed thereto in the Municipalities Act;
- (vv) **“School Divisions Indebtedness”** shall have the meaning ascribed thereto in Recital Paragraph C. hereof;
- (ww) **“Seizure Provisions”** shall mean sections 323 to 337 (inclusive) of the Municipalities Act;
- (xx) **“Statutory Rights and Remedies”** shall have the meaning ascribed thereto in Recital Paragraph E. hereof;
- (yy) **“Subject Disbursements”** shall have the meaning ascribed thereto in paragraph 2 of Schedule “3” to the Engagement Letter comprising Schedule “D” to this Agreement;
- (zz) **“Tax Enforcement Act”** means *The Tax Enforcement Act*, R.S.S. 1978, c. T-2;
- (aaa) **“Tax Enforcement Costs”** shall mean that total aggregate amount of monies described in the applicable Accepted Engagement Letter governing the delivery of Tax Enforcement Services by Western Municipal to the Town which shall be paid by the Town to Western Municipal in consideration for the delivery of such Tax Enforcement Services to the Town by Western Municipal and which shall comprise both:
 - (i) the Western Municipal Tax Enforcement Fee (together with Interest and Penalties thereon); and
 - (ii) the full amount of any disbursements necessarily incurred by Western Municipal in the course of providing such Tax Enforcement Services to the Town (including, without limitation, in proceeding to acquire title to the Lands under the Tax Enforcement Act) (together with Interest and Penalties thereon);
- (bbb) **“Tax Enforcement Services”** shall mean the tax enforcement services to be provided to the Town by Western Municipal pursuant to a particular Accepted Engagement Letter;
- (ccc) **“Tax Indebtedness”** shall have the meaning ascribed thereto in Recital Paragraph C. hereof;
- (ddd) **“Tax Liens”** means such tax liens (if any) as the Town may have registered against title to the Lands in accordance with the Municipalities Act and the Tax Enforcement Act;
- (eee) **“Tax Notice”** means a notice sent by the Town to the Debtor pursuant to Division 4 of Part XI of the Municipalities Act;

- (fff) “**Tax Roll**” means a tax roll prepared by the Town pursuant to section 264 of the Municipalities Act (and, where applicable, includes any supplementary tax roll prepared by the Town pursuant to section 303 of the Municipalities Act);
- (ggg) “**Tax Roll Addition Bylaw**” shall mean a bylaw enacted by the Town substantially in the form attached as Schedule “G” hereto;
- (hhh) “**Tenants**” means those persons who have the right to occupy, possess or use the Lands pursuant to a landlord-tenant relationship with the Debtor and/or pursuant to a lease of the Lands;
- (iii) “**Tenant’s Notice**” means a notice to one or more of the Tenants requiring such Tenant to pay Rent (as it becomes due) to the Town until the Indebtedness (including costs) has been paid, pursuant to, *inter alia*, section 321(1) of the Municipalities Act;
- (jjj) “**Thirty Day Western Municipal Tax Enforcement Fee**” shall have the meaning ascribed thereto in Article 2.7(a) hereof;
- (kkk) “**Transfer of Title Date**” shall have the meaning ascribed thereto in Article 2.11 hereof;
- (lll) “**Western Municipal Tax Enforcement Fee**” shall mean the professional fee to be charged by Western Municipal to the Town, and to be paid by the Town to Western Municipal, for completion of an Engagement, in the circumstances more particularly described in paragraph 1. of Schedule “3” to an Accepted Engagement Letter;
- (mmm) “**Western Municipal Tax Enforcement Fee Base Amount**” shall have the meaning set out in paragraph 1 of Schedule “3” to an Accepted Engagement Letter;
- (nnn) “**Western Municipal Security Interest**” shall have the meaning ascribed thereto in Article 2.13 hereof; and
- (ooo) “**Western Municipal Tax Solutions Inc. Bylaw**” shall mean a bylaw enacted by the Town substantially in the form attached as Schedule “C” hereto.

SCHEDULE "C"

THE TOWN OF LUMSDEN

BYLAW NO _____

A BYLAW TO APPOINT WESTERN MUNICIPAL TAX SOLUTIONS INC. AS THE EXCLUSIVE AGENT OF THE TOWN FOR PURPOSES OF COLLECTING CERTAIN TAXES AND DEBTS OWED TO THE TOWN

The Council of the Town of LUMSDEN in the Province of Saskatchewan enacts as follows:

1. This bylaw shall be referred to as the Western Municipal Tax Solutions Inc. Bylaw.
2. In this Bylaw:
 - a. **"Accepted Engagement Letter"** shall have the meaning ascribed thereto in the Agreement For Delivery of Tax Enforcement Services;
 - b. **"Administrator"** shall mean the administrator of the Town;
 - c. **"Agreement for Delivery of Tax Enforcement Services"** shall mean the Master Agreement For Delivery of Tax Enforcement Services between Western Municipal and the Town, a true copy of which Agreement is attached to this Bylaw as Schedule "A" hereto and which forms part of this Bylaw;
 - d. **"Council"** shall mean the council of the Town;
 - e. **"Mayor"** shall mean the mayor of the Town;
 - f. **"Municipalities Act"** shall mean *The Municipalities Act*, S.S. 2005, c. M-36.1;
 - g. **"Preferred Customer Agreement"** shall mean the Preferred Customer Agreement between Western Municipal and the Town, a true copy of which Agreement is attached to this Bylaw as Schedule "B" hereto and which forms part of this Bylaw;
 - h. **"Statutory Rights and Remedies"** shall have the meaning ascribed thereto in the Agreement For Delivery of Tax Enforcement Services;
 - i. **"Subject Tax Debts"** shall mean all current taxes, arrears of taxes and other debts which:
 - i. are owing to the Town; and/or
 - ii. the Town is responsible to collect under the Municipalities Act for school divisions and other taxing authorities;and which are described in one or more Accepted Engagement Letters;
 - j. **"Tax Enforcement Act"** shall mean *The Tax Enforcement Act*, R.S.S. 1978, c. T-2;
 - k. **"Town"** shall mean the Town of LUMSDEN, Saskatchewan;
 - l. **"Treasurer"** has the meaning ascribed thereto in the Tax Enforcement Act; and
 - m. **"Western Municipal"** shall mean Western Municipal Tax Solutions Inc., a corporation incorporated under *The Business Corporations Act*, R.S.S. 1978, c. B-10, with its registered office located at Saskatoon, Saskatchewan.
3. Under and pursuant to the authority vested in it by section 126(2) of the Municipalities Act, the Council hereby appoints Western Municipal as the agent of the Town to carry out certain

of the duties of collecting the Subject Tax Debts for and on behalf of the Council and/or the Town.

4. The Council hereby delegates to Western Municipal (on a non-exclusive basis) all of the rights, powers and duties of the Council and all of the rights, powers and duties of the Town to enforce and collect payment of the Subject Tax Debts, including (without limitation):
 - a. all of the rights, powers and duties of the Council and the Town under the Municipalities Act (save and except for those rights, powers and duties of the Council set out in section 127 of the Municipalities Act); and
 - b. all of the rights, powers and duties of the Council and the Town to decide when, whether and to what extent the Town will invoke and/or exercise one or more of the Statutory Rights and Remedies in order to collect the Subject Tax Debts.
5. The Council:
 - a. authorizes Western Municipal to further delegate to authorized agents and employees of Western Municipal the rights, powers and duties of the Council and the Town described above in paragraph 3. and 4. hereof; and
 - b. authorizes the Treasurer to delegate on a non-exclusive basis duties under the Tax Enforcement Act as may be necessary to give effect to this Agreement.
6. The Town shall be and is hereby authorized to enter into the Agreement For Delivery of Tax Enforcement Services. The Mayor and the Administrator are authorized to sign and execute the Agreement For Delivery of Tax Enforcement Services on behalf of the Town.
7. The Town shall be and is hereby authorized to enter into the Preferred Customer Agreement. The Mayor and the Administrator are authorized to sign and execute the Preferred Customer Agreement on behalf of the Town.

[SEAL]

Mayor

Administrator

Read a third time and adopted
this ____ day of _____

Administrator

SCHEDULE "D"

Engagement Letter Identification Number MAT ___ - ___

ENGAGEMENT LETTER

Town of LUMSDEN
LUMSDEN
BOX 160
S0G 3C0

___[DATE]___

Western Municipal Tax Solutions Inc.
8B – 3110 8th Street East #386
Saskatoon, Saskatchewan
S7H 0W2
Attention: Paul Beaulieu, General Manager

Dear Sir:

Re: Engagement of Western Municipal Tax Solutions Inc. ("Western Municipal") by The Town of LUMSDEN (the "Town")

We refer to the Master Agreement For Delivery of Tax Enforcement Services between Western Municipal and the Town bearing Master Agreement Identification Number MAT-___ (the "**Master Agreement**").

Words and phrases contained in this letter which begin with capital letters and which are not defined herein shall have the respective meanings ascribed thereto in the Master Agreement.

Pursuant to Article 2.1 of the Master Agreement, this letter confirms that the Town seeks to engage Western Municipal to provide to the Town certain tax enforcement services more particularly described below in paragraph number 4. hereof on the terms and subject to the conditions described below in paragraphs numbered 1. to 6. hereof (the "**Engagement**").

1. The Debtor more particularly identified in Schedule "1" hereto (the "**Debtor**") owns land (and improvements thereon) (the "**Lands**") located within the Town. The full name, mailing address, residential address, telephone number, date of birth (if available), facsimile number (if available) and e-mail address (if available) of the Debtor, together with the legal description of the Lands, are set out in Schedule "1" hereto.
2. As at the date of this letter (the "**Effective Date**"), the Debtor owes the Indebtedness to the Town in the respective amount(s) set out in Schedule "2" hereto (the "**Subject Indebtedness**"), which amounts comprise the Tax Indebtedness, the School Divisions

Indebtedness, the Other Taxing Authorities Indebtedness and such Pre-Engagement Tax Enforcement Costs as may be applicable to the Subject Indebtedness.

3. The Town has the right to charge Interest and Penalties on the Subject Indebtedness at the rates described in Schedule "2" hereto under and pursuant to the Municipalities Act and the Bylaws of the Town more particularly described in Schedule "2" hereto.
4. The Town engages Western Municipal to provide the following tax enforcement services to the Town in regard to the Subject Indebtedness (the "**Tax Enforcement Services**"), namely:
 - (a) to take action pursuant to the Tax Enforcement Act with respect to the Land on behalf of the Town; and
 - (b) to pursue such other tax enforcement remedies pursuant to the Tax Enforcement Act and the Municipalities Act as Western Municipal (exercising its professional judgment, in its capacity as agent for and on behalf of the Council and the Town) may deem necessary or appropriate in the circumstances.
5. As payment for the Tax Enforcement Services, subject to the terms and conditions set out in Schedule "3" to this Engagement Letter, the Town shall pay to Western Municipal the following amounts (the "**Tax Enforcement Costs**"), namely:
 - (a) the Western Municipal Tax Enforcement Fee; and
 - (b) the Subject Disbursements.
6. Western Municipal and the Town hereby attorn to, endorse, ratify, confirm and incorporate into this Engagement Letter all of the term and conditions of the Master Agreement and agree that the terms of the Master Agreement shall apply, *mutatis mutandis*, to the Engagement and to the delivery of the Tax Enforcement Services to the Town by Western Municipal.

Please confirm that these terms and conditions of the Engagement are acknowledged and agreed to by Western Municipal by completing Schedule "3" hereto in accordance with the Master Agreement, endorsing upon Schedule "3" hereto the acceptance of the Engagement by Western Municipal and returning one completely executed copy of this Engagement Letter to the Town within thirty (30) days of the Effective Date.

Yours truly,

The Town of LUMSDEN

Per:
Administrator

Schedule "1"
The Debtor & The Lands

(To Be Completed By the Town Prior to Delivering the Engagement Letter to Western Municipal)

Full Name of Debtor: _____

Mailing Address of Debtor: _____

Residential Address of Debtor: _____
(If different from Mailing Address) _____

Date of Birth of Debtor: _____

Telephone Number of Debtor: _____

Facsimile Number of Debtor: _____

E-mail Address of Debtor: _____

Legal description of the Lands: _____

Assessed Value of the Lands: _____

Schedule "2"

The Subject Indebtedness

(To Be Completed By the Town Prior to Delivering the Engagement Letter to Western Municipal)

The Tax Indebtedness as at the Effective Date

Current Municipal Taxes: \$ _____.

Arrears of Municipal Taxes: \$ _____.

The School Divisions Indebtedness as at the Effective Date

Current School Division Taxes: \$ _____.

Arrears of School Division Taxes: \$ _____.

The Other Taxing Authorities Indebtedness as at the Effective Date

Current Other Taxing Authorities Taxes: \$ _____.

Arrears of Other Taxing Authorities Taxes: \$ _____.

Pre-Engagement Tax Enforcement Costs as at the Effective Date

Pre-Engagement Tax Enforcement Costs: \$ _____.

Total Subject Indebtedness as at the Effective Date: \$ _____.

Plus Interest and Penalties on the Total Indebtedness at the following rate pursuant to the following Bylaw(s) of the Town and/or the Other Taxing Authorities from and after the Effective Date:

Rate of Interest and Penalties: _____ % per _____.

Bylaw Pursuant to which Interest and Penalties are Charged: The Town of _____ Bylaw No. _____

Schedule "3"

Acceptance of The Engagement By Western Municipal and Establishment of Professional Fees and Disbursements of Western Municipal To Complete The Engagement

(To Be Completed By Western Municipal Upon Acceptance of the Engagement Letter)

By the signature hereto of its duly authorized officer, agent or employee, Western Municipal hereby accepts the Engagement and establishes the following professional fees and disbursements to be charged by Western Municipal to the Town, and to be paid by the Town to Western Municipal, for completion of the Engagement, namely:

1. Subject to paragraph 3. of this Schedule "3" to the Engagement Letter between Western Municipal and the Town, the professional fee to be charged by Western Municipal to the Town, and to be paid by the Town to Western Municipal, for completion of the Engagement, shall be the amount of : \$ _____ (the "**Western Municipal Tax Enforcement Fee Base Amount**"), plus GST of 5% (\$ _____) and PST of 5% (\$ _____), for the total aggregate amount of _____ [AMOUNT] (such amounts collectively described as the "**Western Municipal Tax Enforcement Fee**").

2. Subject to paragraph 3 of this Schedule "3" to the Engagement Letter between Western Municipal and the Town, Western Municipal shall charge to the Town for completion of the Engagement, and the Town shall pay Western Municipal for, disbursements incurred and to be incurred by Western Municipal in regard to the Engagement in the total aggregate amount of:

- (a) \$ _____ (inclusive of GST and PST) in regard to personal service upon the Debtor of the Notice of Pending Enforcement (the "**Initial Personal Service Disbursement**"); and
- (b) \$ _____ (inclusive of GST and PST) in regard to additional disbursements to be incurred by Western Municipal in carrying out the engagement (the "**Additional Disbursements**");

(the Initial Personal Service Disbursement and the Additional Disbursements sometimes collectively referred to herein as the "**Subject Disbursements**").

3. If the Indebtedness is paid in full by the Debtor on or before 11:59 p.m. (local Saskatchewan time) on the thirtieth (30th) day immediately following the date of service upon the Debtor of the Notice of Pending Enforcement, then in such event the professional fee to be charged by Western Municipal to the Town, and to be paid by the Town to Western Municipal, for completion of the Engagement, shall be an amount equal to twenty (20%) per cent of the Western Municipal Tax Enforcement Fee payable in respect of such Engagement (the "**Thirty Day Western Municipal Tax Enforcement Fee**"). In such event, the Town shall be required to pay to Western Municipal only the

Thirty Day Western Municipal Tax Enforcement Fee and the Initial Personal Service Disbursement (and no other amounts).

DATED at _____, Saskatchewan this _____ day of _____, 20__

WESTERN MUNICIPAL TAX SOLUTIONS INC.

Per: _____
Paul Beaulieu, General Manager

SCHEDULE "E"

SATISFACTION OF ENFORCEMENT OBLIGATIONS CERTIFICATE

To: The Town of _____ (the "**Town**")
From: Western Municipal Tax Solutions Inc. ("**Western Municipal**")
Date: _____, 2011

1. Reference is made to:
 - (a) the Master Agreement For Delivery of Tax Enforcement Services Between the Town and Western Municipal bearing Master Agreement Identification Number MAT___ (the "**Master Agreement**"); and
 - (b) the Accepted Engagement Letter between the Town and Western Municipal bearing Engagement Letter Identification Number MAT___ - _____ (the "**Subject Engagement Letter**").
2. Words and phrases contained within this Certificate which begin with capital letters and which are not otherwise defined in this Certificate shall have the respective meanings ascribed thereto in the Master Agreement.
3. By its signature hereto, Western Municipal hereby confirm that the Town has satisfied all of the Enforcement Obligations owed by it to Western Municipal in regard to the Subject Engagement Letter.

DATED at _____, Saskatchewan this _____ day of _____, 20__.

WESTERN MUNICIPAL TAX SOLUTIONS INC.

Per: _____
Paul Beaulieu, General Manager

SCHEDULE "F"

NOTICE OF PENDING ENFORCEMENT

___[DATE]___

___[NAME OF RATEPAYER]___
___[ADDRESS OF RATEPAYER]___
___[ADDRESS OF RATEPAYER]___
___[ADDRESS OF RATEPAYER]___

Dear Sir/Madam:

**Re: Tax Arrears Owed By You To The Rural Municipality of _____ No.
(the "Town")**

By means of a Bylaw No. _____ of the Town enacted on ___[DATE]___, Western Municipal Tax Solutions Inc. ("**Western Municipal**") has been appointed by the Town as the agent of the Town for the purpose of collecting current taxes, arrears of taxes and other debts and taxes owing to the Town or which the Town is responsible at law to collect for school divisions and other taxing authorities.

As part of its duties as exclusive agent of the Town for these purposes, Western Municipal is required to collect the current taxes and arrears of taxes owed by you to the Town.

As at the date of this letter, you are indebted to the Town in the following amounts in regard to the following current taxes, arrears of taxes and costs, namely:

(a) Current Municipal Taxes:	\$ _____
(b) Municipal Tax Arrears:	\$ _____
(c) Current School Division Taxes:	\$ _____
(d) School Division Tax Arrears:	\$ _____
(e) Other Current Taxes:	\$ _____
(f) Other Tax Arrears:	\$ _____
(g) Costs:	\$ _____
TOTAL:	\$ _____

On behalf of the Town, Western Municipal hereby formally demands that you make payment in full to Western Municipal (on behalf of the Town), within thirty days of the date of this letter, of the following amounts, namely:

(a) the above-noted total amount (the "Total Taxes Owing"); and

(b) tax enforcement costs in the amount of ___[AMOUNT].

Please make your cheque payable for the total aggregate amount of [TOTAL AMOUNT] to "Western Municipal Tax Solutions Inc. In Trust For Town of [NAME]" and deliver it to our offices at the address noted above on or before [NTD: DATE].

Please note that, should you fail to pay this amount of [AMOUNT] on or before [DATE], then tax recovery proceedings will commence forthwith and the tax enforcement costs charged will increase from [AMOUNT] to [AMOUNT] and will form part of the Tax Enforcement Roll (without further notice to you).

We urge you to make immediate arrangements for payment of [TOTAL TAXES OWING] immediately, failing which you will become obligated to pay [AMOUNT] without further notice to you.

This is a very serious matter. We trust that you will give this matter your immediate attention.

Yours truly,

WESTERN MUNICIPAL TAX SOLUTIONS INC.

Per: _____
Paul Beaulieu, General Manager

cc. The Rural Municipality of _____ No. ____
Attention: Administrator

SCHEDULE "G"

THE TOWN OF LUMSDEN

BYLAW NO _____

A BYLAW TO ADD CERTAIN AMOUNTS OWING TO THE TOWN TO THE TAX ROLL PERTAINING TO CERTAIN LANDS

The Council of the Town of LUMSDEN in the Province of Saskatchewan enacts as follows:

This bylaw shall be referred to as the Tax Roll Addition Bylaw.

1. In this Bylaw:
 - a. "**Administrator**" shall mean the administrator of the Town;
 - b. "**Council**" shall mean the council of the Town;
 - c. "**Engagement Letter**" shall mean the Engagement Letter between Western Municipal and the Town dated ___[DATE]___ and bearing Engagement Letter Identification Number MAT___-___;
 - d. "**Lands**" shall mean those lands more particularly described in Appendix "A" attached to and forming part of this Bylaw;
 - e. "**Municipalities Act**" shall mean *The Municipalities Act*, S.S. 2005, c. M-36.1;
 - f. "**Mayor**" shall mean the mayor of the Town;
 - g. "**Subject Costs**" shall mean those administrative costs incurred by or on behalf of the Town in acting pursuant to the Tax Enforcement Act and/or the Municipalities Act with respect to the Lands and the taxes owing against the Lands, as such Subject Costs are more particularly described in the Engagement Letter and are set out in Appendix "B" attached to and forming part of this Bylaw;
 - h. "**Tax Enforcement Act**" shall mean *The Tax Enforcement Act*, R.S.S. 1978, c. T-2;
 - i. "**Tax Roll**" shall mean the tax roll of the Town pertaining to the Lands which has been established and maintained by the Town pursuant to the Municipalities Act;
 - j. "**Town**" shall mean the Town of LUMSDEN, Saskatchewan; and
 - k. "**Western Municipal**" shall mean Western Municipal Tax Solutions Inc., a corporation incorporated under *The Business Corporations Act*, R.S.S. 1978, c. B-10, with its registered office located at Saskatoon, Saskatchewan.
2. Under and pursuant to the authority vested in it by section 369(1) of the Municipalities Act, the Council hereby adds the Subject Costs to the Tax Roll.
3. The Subject Costs shall be recoverable by the Town in the same manner as other taxes.

Mayor

[SEAL]

Administrator

Read a third time and adopted
this ____ day of _____

Administrator

Appendix "A"

THE LANDS

Name of Owner of the Lands:

Legal description of the Lands:

Appendix "B"

THE SUBJECT COSTS

The administrative costs incurred by or on behalf of the Town in acting pursuant to the Tax Enforcement Act and/or the Municipalities Act with respect to the Lands and the taxes owing against the Lands, as such Subject Costs are more particularly described in the Engagement Letter between Western Municipal and the Municipality dated ___[DATE]___ and bearing Engagement Letter Identification Number MAT ___ - ___ are as follows, namely:
