



## **Policy 33** **TAX SALE**

### **POLICY PURPOSE**

- 33.1 It is the Policy of the Municipality of the District of Shelburne that all property taxes be collected in a timely manner. Property tax accounts that fall into arrears will be subject to collection efforts that ultimately can result in tax sale.

### **POLICY DETAILS**

- 33.2 Effective April 1, 2018 until March 31, 2019, property shall be sold for tax sale if taxes are in arrears for the preceding two fiscal years. Section 134(1) of the *Municipal Government Act* states “property *may* be sold for taxes if the taxes with respect to the property are not paid in full for the taxation year immediately preceding the year in which the tax sale proceedings are commenced, but the proceedings shall not commence before June 30th in the year immediately following that taxation year.” Section 134(2) of the *Municipal Government Act Section* states “property *shall* be put up for tax sale if taxes are in arrears for the preceding three fiscal years.”
- 33.3 Effective April 1<sup>st</sup>, 2019, property shall be sold for tax sale if taxes are in arrears for the preceding one fiscal year. Section 134(1) of the *Municipal Government Act* states “property *may* be sold for taxes if the taxes with respect to the property are not paid in full for the taxation year immediately preceding the year in which the tax sale proceedings are commenced, but the proceedings shall not commence before June 30th in the year immediately following that taxation year.” Section 134(2) of the *Municipal Government Act Section* states “property *shall* be put up for tax sale if taxes are in arrears for the preceding three fiscal years.”
- 33.4 When Municipality of the District of Shelburne sends the Preliminary Tax Sale Notice, pursuant to Section 138 of the *Municipal Government Act*, it shall be policy of Municipality of the District of Shelburne that any person notified must provide payment in full to Municipality of the District of Shelburne within thirty days of the date of the preliminary notice.

### **REPEAL**

- 33.5 Tax Sale Policy adopted by Council of the Municipality of the District of Shelburne on the 1st day of April, 2016, is hereby repealed.

**THIS IS TO CERTIFY** that the Council of the Municipality of the District of Shelburne duly passed the policy respecting Tax Sale on 26 day of March 2018.

**SIGNED** this 30<sup>th</sup> day of November, 2018



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WARDEN



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CHIEF ADMINISTRATION OFFICER

Approved by Council: March 26, 2018

Effective Date: April 1, 2018

Amended Date: November 26, 2018 (amended sections include 33.2, 33.3, 33.4)