



STAFF REPORT

To: Council

From: Michelle Williams, Director of Finance

Approved by: Warren Macleod, Chief Administrative Officer

Date: March 11, 2026

Subject: Tax Sale by Tender 2026 2027

ORIGIN

Per section 134 of the Municipal Government Act, if a property has outstanding taxes for the preceding three fiscal years, it shall be put up for tax sale. As per the Municipality of the District of Shelburne Tax Sale Policy when the tender tax sale list that will be produced in the 2026/2027 fiscal year, a “property shall be sold for tax sale if taxes are in arrears for the proceeding one fiscal year.”

RECOMMENDATION

THAT the Council of the Municipality of the District of Shelburne proceed to the next Tax Sale that is scheduled to take place in February of 2027 using the Tax Sale by Tender process. The February 2027 Tax Sale by Tender will include any qualifying properties left from the February 9, 2026 tax sale, if they still meet the Tax Sale criteria.

BACKGROUND

Tax Sale

Public auction

MGA Section 141 (1) Unless the arrears of taxes, interest and expenses are paid, the treasurer shall proceed to sell land liable to be sold for taxes at public auction.

(2) The treasurer may, with the consent of the council, call tenders for property rather than put the property up for sale at public auction.

(3) The council may direct the treasurer as to what constitutes an acceptable minimum tender or bid, if the treasurer is of the opinion

that the property might not realize sufficient to cover the outstanding taxes, interest and expenses.

Municipal purchase of tax sale property

MGA Section 143 (4) Where no bid is received for any land sufficient to satisfy the full amount of the taxes, interest and expenses due in respect of the land and the municipality does not purchase the land, the municipality may, without further notice to the owner and encumbrancers, again advertise the property and

- (a) sell it at auction for the best price that may be obtained; or
- (b) call tenders for the property and sell it for the highest tender, and the council may direct the treasurer as to what constitutes an acceptable minimum bid or tender price.

(5) Subsections 142(2) and (3) apply to the advertising referred to in subsection (4). 1998, c. 18, s. 143; 2003, c. 9, s. 55.

Tax sale advertisement

MGA Section 142 (2) Notice of the sale at public auction or the call for tenders shall be published

- (a) at least twice prior to the sale or when tenders close in a newspaper circulating in the municipality;
- (b) with the first advertisement appearing at least thirty days prior to the sale or when tenders close; and
- (c) setting out each lot of land to be sold and the date, time and place of the sale or when tenders close.

(3) It is sufficient to state in the advertisements the street and number of a property advertised or to include any other such short reference by which the property may be identified, together with a statement that a full description can be seen at the office of the treasurer. 1998, c. 18, s. 142.

DISCUSSION

On February 9, 2026, the Municipality of Shelburne had their 2025/2026 tax sale by tender. There were 17 properties available for sale, 11 sold and six did not sell (two properties were pulled from this tax sale per solicitor). A detailed list on the successful bids were posted on the Municipal website February 11, 2026.

Staff are recommending any unsold properties from the February 9, 2026 tax sale by tender to be advertised in the next tax sale by tender scheduled for February 2027 should the resident qualify for the terms set out in the Tax Sale and Collections Policies as:

1. Pre-warning letters will be sent May 2026.
2. Taxes are due June 30, 2026 after which staff will begin preparing February 2027 tax sale.
3. In July 2026, the preliminary notices would then be issued.

4. The accounts receivable is down to a lower level than in previous years.
5. April – July are busy months in the department where there is a high volume of transactions.

Attachments

Tax Sale Results for February 9, 2026

Collection Policy

Tax Sale Policy



TAX SALE RESULTS - FEBRUARY 9, 2026

The winning bid amounts for the February 9th, 2026 Tax Sale by Tender were as follows:

AAN	PID	Description	Assessed Owner	Winning Bid (Highest)
00017477	80093586	BIRCHTOWN RD BIRCHTOWN LAND	JAMESON PATRICIA	NO BIDS
01148249	80115876	4619 HIGHWAY 103 JORDAN FALLS LAND	STEWART FRANK LEROY	NO BIDS
01736078	80096910	13 HEMEON LANE LOWER SANDY POINT LAND DWELLING	GOODICK ERNEST J & BERNICE	NO BIDS
01756478	80113285	JORDAN BRANCH RD JORDAN BRANCH LAND	GOUGH FRANCES & JOHN W	\$13,500.00
01839497	80087240	SHORE RD ROUND BAY LAND	WISEMAN EILA R	\$2,169.24
02175959	80111743	PELLS RD SHELBURNE LAND	JACKLYN ROBERT CHARLES ET AL	\$7,000.00
02731274	80119704	EAST GREEN HARBOUR RD BRIGHTON LAND	ROSENTHAL JULIA	\$3,500.00
02986841	80092448	56 SHORE RD BIRCHTOWN LAND BUILDING	HOPKINS GARY	\$10,540.00
03640205	80096407	SANDY POINT RD SANDY POINT LAND	SUTHERLAND JAMES MOSES SUTHERLAND SALLYANN	NO BIDS



TAX SALE RESULTS - FEBRUARY 9, 2026

03832651	80101587	11 LUPIN ST SANDY POINT BLOCK R2AB SANDY POINT WAREHOUSE	3337285 NOVA SCOTIA LIMITED	\$61,370.50
04333187	80083710	5282 SHORE RD NORTH EAST HARBOUR LAND DWELLING	SMITH LEO C & PEGGY A ATT PUBLIC TRUSTEE	NO BIDS
04348052	80082563	SHORE RD PORT SAXON LAND	PERRY DILLON	\$1,215.39
08419876	80136039	HIGHWAY 3 WEST MIDDLE SABLE LOT 12 WEST MIDDLE SABLE	HALE SUZANNE	\$2,323.00
09871284	82554189	EAST SABLE RD SABLE RIVER LAND	GAO YUAN WEI HAI XIA	\$2,724.69
10390435	82549601	SHORE RD GUNNING COVE LOT 3 GUNNING COVE	GOULDEN DARRELL LOVITT	NO BIDS
10815398	82575135	SANDY POINT RD SANDY POINT LAND	BURRILL LYDIA EST PERLEY BURRILL	\$13,311.00
10815401	82575127	SANDY POINT RD SANDY POINT LAND	BURRILL LYDIA EST BURRILL PERLEY EST ATT VWNUTI SYLVIA & ANTHONY	\$50,000.00



Policy 43

Collections Policy

POLICY PURPOSE

43.1 To provide the Finance Department with clear requirements related to the notification process for its accounts receivable.

POLICY DETAILS

43.2 Collection Letters are sent out every September and January for any properties that are in arrears of \$50.00 or more.

43.3 Tax bills are sent out in April and due June 30 for all properties, regardless of the amount.

Amounts will include arrears.

43.4 Pre-warning letters are sent out in May for any properties that are going to be on the tax sale list generated in July. Effective June 23, 2021, letters will only be sent if the arrears are \$5.00 or more. If an interest charge applied after the pre-warning letters are

sent in May of each year increases a property tax balance above the \$5.00 exemption limit, the property in question will still be deemed as having a balance of less than \$5.00.

43.5 Monthly statements are sent for the Construction and Demolition Site (RMRF), Septage Receiving Station, Miscellaneous, RCMP and Sherriff for statement amounts that are \$2.00 or more.

43.6 Invoices created during the month are due the end of the following month before interest

is charged, i.e. Invoice charged Nov. 3, Statement sent Nov. 30, due Dec. 31.

43.7 Residents will receive a receipt:

- When the 'request receipt' box amount is checked on the Tax Bill, Statement or Collection Letter.
- When a resident pays with cash.
- If after a payment, there is any balance or credit on the account.

43.8 As of April 1, 2019, if a property is in arrears one year plus current, it will be on the tax sale list, regardless of the amount owed. Effective June 23, 2021, a property will only be on the tax sale list if the arrears are \$5.00 or more. If an interest charge applied after the

pre-warning letters are sent in May of each year increases a property tax balance above the \$5.00 exemption limit, the property in question will still be deemed as having a balance of less than \$5.00.

43.9 The Treasurer may approve administrative policies governing the write-off or adjustment of taxpayers accounts where oversight is provided by the CAO/DCAO through

documentation and co-signature. In general, staff have the authority to write off accounts

where notice is received from PVSC/Land Registry that an error has been made in the file roll which cannot be collected by any provision of the Assessment Legislation (ie Duplicate Assessments, Deleted Accounts, etc).

THIS IS TO CERTIFY that the Council of the Municipality of the District of Shelburne duly passed the policy respecting Collections on February 25, 2019.

SIGNED this 30th day of January, 2024



WARDEN



CHIEF ADMINISTRATION OFFICER

Approved by Council: February 25, 2019

Effective Date: February 25, 2019

Amended Date: February 24, 2020

Amended Date: June 23, 2021 (amend sections 43.4, 43.8)

Amended Date: March 23, 2022 (amend sections 43.4, 43.8)

Amended Date: January 24, 2024 (added section 43.9)



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 Subject to the collection limit identified in s. 43.8 of the Collection Policy, effective April 1st, 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.
- 33.5 HST on Redemption of Tax Sale Properties. Where a property has been sold for taxes at a tax sale, which is subject to HST, and such HST has been paid by the tax sale purchaser; it shall be the policy of the Municipality of the District of Shelburne that any party redeeming such tax sale property shall be provided with a redemption amount which includes the amount of HST paid by the tax sale purchaser and that the full redemption amount, including such amount of HST, must be to the Municipality in order to redeem the property.

REPEAL

33.6 Tax Sale Policy adopted by Council of the Municipality of the District of Shelburne on the 26 day of March, 2018, 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 12 day of December, 2024



WARDEN



CHIEF ADMINISTRATION OFFICER

Approved by Council: March 26, 2018

Effective Date: March 26, 2018

Amended Date: November 26, 2019 (amend sections include 33.2, 33.3, 33.4)

Amended Date: June 23, 2021 (amend section 33.3)

Amended Date: December 11, 2024 (add a new section 33.5, amend old 33.5 to be 33.6)