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 Effective April 1, 2027 any tax sales will be performed using the tax sale by tender process.

33.5 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.

33.6 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

33.7 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 26th of March 2018

SIGNED this 10 day of November ,2026

WARDEN

CHIEF ADMINISTRATION OFFICER

Approved by Council: March 26,2018

Effective Date: March 26,2018

Amended Date: November 26,2018 (amend sections include 33.2,33.3,33.4)
June 23, 2021 (amend section 33.3)
December 11,2024 (add a new section 33.5, amend old 33.5 to be 33.6)
October 28,2026 (Added 33.4, adjusted numbers accordingly, corrected repeal date)