

	RURAL MUNICIPALITY OF STANLEY	POLICY NO. A04-14
	ADOPTED BY: Resolution No. 2014 393	Last Updated: 2013
	DATE: September 25/14	Page: 1 of 1
	TITLE: Tax Sale Policy	Department: Administration

This policy supersedes any prior policy dealing with the same matters.

POLICY STATEMENT:

To clarify the procedure(s) the municipality will take in order to collect taxes on properties which are in arrears and that fall under the designated year for the said process.

PROCEDURES:

As per Section 365(1) of *The Municipal Act* council must offer for sale by auction every property in the municipality that

- a) Has taxes in arrears for the designated year; and
- b) Meets the criteria for sale by auction established by regulation.

Council will by resolution designate the tax sale year as well as a tax sale manager as per the most recent RM of Stanley Tax Sale By-Law. Once this is complete the manager will take upon all responsibilities, duties and powers in order to enforce the tax sale process as per *The Municipal Act*.

In January of each year courtesy letters will be issued to property owners who have outstanding property taxes for the designated tax sale year. The letters will advise of an amount of outstanding taxes which must be paid by January 31st of the same year. Should payment not be received the file will be forwarded to the designated tax sale manager.

Fees are applied at various stages of the process. The municipality will recover all such costs either at the time of redemption of the property or at the time of sale which will occur approximately 235 days after the manager is in receipt of information required.

The property will be taken out of the tax sale process once all fees and taxes for the designated year have been paid in full.