

Policy: **Chapter 19**

Coverage: **Town of Trenton**

Council Approval: 03 / 06 / 25  
Y M D

Effective Date: 03 / 06 / 25  
Y M D

## TAX SALE POLICY

### Scope

This policy will apply to the sale of property which is in tax arrears in the Town of Trenton and is adopted under authority of Section 134 of the Municipal Government Act.

### Policy

1. Taxes for the current fiscal year are due and payable in two installments—the first installment is due on the last business day of May; the second installment is due on the last business day of September of the current year. Technically, taxes are in arrears on April 1 of the next fiscal year.
2. In October each year, any tax account with taxes in arrears for the preceding three (3) fiscal years will be sent an "Advance Notice of Tax Sale Proceedings" letter; any tax account with taxes in arrears for the preceding one (1) and/or two (2) years may also be sent an "Advance Notice of Tax Sale Proceedings" letter.
3. In November, tax sale proceedings will be commenced for any tax account with taxes in arrears for the preceding three (3) fiscal years; tax sale proceedings may be commenced for any tax account with taxes in arrears for the preceding one (1) and/or two (2) years.
4. Pursuant to #3 (above), tax sale procedures, as outlined in the Municipal Government Act (Sections 137-142), will be initiated.

#### CAO's Annotation for Official Policy Book

Date of Notice to Council Members of Intent  
To Consider (Minimum 7 Days): June 3, 2003

Date of Passage of Current Policy: June 25, 2003

I certify that this Policy was adopted by Council as indicated above.

D. Kampen  
Chief Administrative Officer

June 26/03  
Date