



## **Town of Trenton**

POLICY NO. ADM-20230711

APPROVED: 2023-07-11

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# **TAX SALE POLICY**

## **Purpose**

1. It is the Policy of the Town of Trenton 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.

## **Definitions**

2. The terms used in this policy have the same meaning as those found in the *Municipal Government Act*.

## **Policy Details**

3. 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 October of the current fiscal year.
  4. Effective April 1, 2023, 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 30<sup>th</sup> in the year immediately following that taxation year.” Section 134(2) of the *Municipal Government Act* states “property *shall* be put up for tax sale if taxes are in arrears for the preceding three fiscal years.”
  5. The Town of Trenton will send a Preliminary Tax Sale Notice pursuant to Section 138 of the *Municipal Government Act*, “setting out the information contained in the list with respect to the person and advising that the property is liable to be sold for the arrears, with interest and expenses, and that tax sale procedure will be commenced, and costs expended unless the arrears are paid....”
  6. The Town of Trenton will then send out Notice of Intent to Sell pursuant to Section 140 of the *Municipal Government Act*, “upon completion of the title search and any survey, the owner of each lot and a persona with a mortgage, lien or other charge on the land shall be served with notice of intent to sell the land for taxes.” This final notice will set the date of the tax sale 60 days from the date of the notice and detail current statement of arrears and brief description of land.
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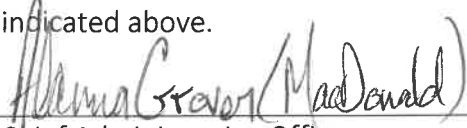
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## Repeal

- 7. The Tax Sale Policy ADM—20030625 originally adopted by the Council, on the 25<sup>th</sup> day of June 2003, is hereby repealed.

## Related Legislation, Policies and Procedures

- 8. *Nova Scotia Municipal Government Act*

		<u>CAO's Annotation for Official Policy Book</u>	
Policy Number:	ADM-20230711	Date of Notice to Council Members of Intent to Consider (Minimum 7 Days):	<u>June 27, 2023</u>
Council Approval:	<u>2023 / 07 / 11</u> Y M D	Date of Passage of Current Policy:	<u>July 11, 2023</u>
Effective Date:	<u>2023 / 07 / 11</u> Y M D	I certify that this Policy was adopted by Council as indicated above.	
Supersedes Date:	<u>2003 / 06 / 25</u> Y M D		<u>July 11, 2023</u>
		Chief Administrative Officer	Date