



## POLICY

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### TAX SALE

<b>TAX SALE</b>	
<b>Policy Number:</b> 140-009	<b>Supersedes Policy Number:</b> Not Applicable
<b>Effective Date:</b> 1998-04-20 2012-09-17 2023-11-21	<b>Approval By Council (Motion Number):</b> 24-04-98 07-09-12 29-11-23

#### 1.0 Purpose

To identify the criteria/thresholds that will result in a property being considered for tax sale, as permitted under Section 134 of the Municipal Government Act (MGA).

#### 2.0 Scope

This Policy is applicable to Financial Staff within the Town of Wolfville responsible for the collection of property taxes.

#### 3.0 References

- 3.1 [Nova Scotia Municipal Government Act](#) (MGA), Section 134

#### 4.0 Definitions

- 4.1 The **Town Treasurer** means the Town Treasurer for the Town of Wolfville.

#### 5.0 Policy

- 5.1 It is the Policy of the Town of Wolfville 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 a tax sale.
- 5.2 Property shall be put up for tax sale if:
- taxes are in arrears for the preceding two fiscal years,  
or
  - taxes are in arrears in an amount greater than \$120,000 and greater than one year.
  - The application of the Town Policy will ensure that the legislative parameters of the Municipal Government Act (MGA) are adhered to, most notably no sale can occur if



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arrears are less than one year (MGA Section 134 (1) allows property to be sold if taxes are in arrears one year).

- 5.3 The Town Treasurer shall prepare annually a list of properties meeting the criteria for tax sale. The list will be reported to Council prior to the commencement of the formal tax sale process. Included with the list will be a summary of any properties that tax sales will not proceed on, noting which section of MGA 134 (4) the property qualifies for possible exclusion from tax sale.

A handwritten signature in blue ink, appearing to read 'D. M. Maudin', is written over a horizontal line.

CAO

November 21, 2023

Date