



2024 Tax Recovery Sale Properties – Tax Sale Conditions

Electoral Division: All

File: N/A

Date:	February 13, 2024		
Presenter:	Adrienne Wilson, Lead Tax Representative		
Department:	Financial Services		
Approved by:	<input checked="" type="checkbox"/> Executive Director / Director	and/or	<input checked="" type="checkbox"/> Chief Administrative Officer

REPORT SUMMARY

Administration respectfully requests that Council authorize the 2024 tax sale conditions as outlined in the report.

ADMINISTRATION’S RECOMMENDATION

THAT Council approves the 2024 tax sale conditions as follows:

- Date of Sale: October 11, 2024
- Terms: Cash or certified cheque
- Deposit: 10% of the bid at the time of the sale
- Balance: 90% of the bid within 30 days of receipt by Rocky View County; Goods and Services Tax (GST) applicable as per federal statutes

BACKGROUND

Properties with outstanding tax arrears for three years are subject to Rocky View County’s 2024 tax sale. The purpose of this request is for Council to consider the conditions that apply to the 2024 tax sale.

Administration requests that only the tax sale conditions be set. Administration will present a report to Council in July 2024 regarding the reserve bid(s) for the properties potentially sold at public auction.

Per sections 420 and 425 of the *Municipal Government Act*, the County is entitled to the right of possession and the right to dispose of a parcel of land if it is not sold at the public auction.

ANALYSIS

Administration’s recommendation is consistent with legislative requirements indicated in the MGA and reflects best practice tax sale conditions for both Rocky View County and potential buyers. The tax sale would take place on October 11, 2024, with options for the buyer to pay the deposit and balance by cash or cheque.

COMMUNICATIONS / ENGAGEMENT

Conditions of the sale will be communicated by written letter to the appropriate property owner(s).



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**IMPLICATIONS**

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**Financial**

There are currently no financial implications.

**STRATEGIC ALIGNMENT**

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This report is a statutory obligation under Section 419(b) of the MGA which states that Council must set any conditions that apply to the tax sale.

**ALTERNATE DIRECTION**

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Administration does not have an alternate direction for Council's consideration.

**ATTACHMENTS**

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There are no attachments.

