



COUNCIL REPORT

2025 Tax Recovery Sale Reserve Bids

Electoral Division: All

File: 0785

Date:	July 8, 2025
Presenter:	Adrienne Wilson, Supervisor, Taxation & Receivables
Department:	Finance Services

REPORT SUMMARY

Sections 418 and 419 of the *Municipal Government Act* (MGA) require the Council to set a reserve bid for each parcel of land sold at a tax recovery public auction. The tax recovery sale encompasses properties with taxes that are three years in arrears.

Rocky View County's 2025 tax recovery sale is scheduled for 2:00 p.m. on Friday, October 3, 2025. Assessment Services establishes the market values that create the reserve bid. The Financial Services manager will serve as the auctioneer, and a tax department representative will serve as the recording secretary for this tax recovery sale. The Assessment Services manager, or designate, will also attend.

This tax recovery sale will only proceed if the outstanding tax arrears as of December 31, 2024, remain unpaid at 2:00 p.m. on October 3, 2025.

ADMINISTRATION'S RECOMMENDATION

THAT Council approve the reserve bids for the 2025 tax recovery sale as presented in Attachment A.

BACKGROUND

Sections 418 and 419 of the *Municipal Government Act* (MGA) require municipalities to offer for sale at a public auction any parcel of land shown on their tax arrears list if the tax arrears are not paid. As per sections 420 and 425 of the MGA, 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. In conjunction with these requirements, section 419 of the MGA states that Council must, for each parcel of land to be offered for sale at public auction, set a reserve bid as close as reasonably possible to the parcel's market value.

The tax recovery sale encompasses properties with taxes that are three years in arrears. Attachment A details the reserve bids (market values) established by Assessment Services. Supplementary information for each property subject to the tax recovery proceedings will be disclosed at the time of sale.

There are currently 30 properties on the reserve bid list (Attachment A), which is 30% higher than in 2024. Based on historical observations, Administration expects this list to be reduced by 77% in the lead up to the October 3, 2025 tax sale due to the involvement of interested parties such as financial institutions. Administration encourages property owners to use the Tax Installment Payment Plan (TIPP) to pay taxes in advance. For those in arrears, Administration actively pursues all available options, such as repayment agreements, before initiating tax recovery sales.

The Finance Services manager will serve as the auctioneer, and a tax department representative will serve as the recording secretary for this tax recovery sale. The Assessment Services manager, or designate, will also attend.

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COMMUNICATIONS / ENGAGEMENT

The Alberta Gazette will advertise the public auction on July 31, 2025. Letters with a copy of the Alberta Gazette advertisement will be mailed to all owners and interested parties before the end of August. Advertisements will also be posted in the Rocky View Weekly and on the County website on September 16, 2025.

IMPLICATIONS

Financial

There are no financial implications at this time.

STRATEGIC ALIGNMENT

This report is a statutory obligation under section 419 of the *Municipal Government Act*.

ALTERNATE DIRECTION

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

ATTACHMENTS

Attachment A: 2025 Tax Recovery Sale Reserve Bids

APPROVALS

Manager:	Issy Agbonkhese, Manager, Financial Services
Executive Director/Director:	Clint Warkentin, Executive Director, Finance & Business Services
Chief Administrative Officer:	Reegan McCullough, Chief Administrative Officer