



FINANCIAL SERVICES

TO:	Council	
DATE:	January 12, 2021	DIVISION: All
FILE:	N/A	APPLICATION: N/A
SUBJECT:	2021 Tax Recovery Sale Properties – Tax Sale Conditions	

POLICY DIRECTION:

In accordance with Section 419 of the *Municipal Government Act* (MGA), “Council must set a reserve bid for each parcel of land offered for sale and any conditions that apply to the sale”. Further, Section 421(1) (a) of the MGA details the required time frame for the advertisement of public auction in the Alberta Gazette.

EXECUTIVE SUMMARY:

Properties with outstanding tax arrears for three years are subject to Rocky View County’s 2021 Tax Sale. The purpose of this request is for Council to consider the conditions that apply to the 2021 Tax Sale.

Section 419 of the MGA requires that Council must set a reserve bid for each parcel of land offered for sale and any conditions that apply to the sale. Due to the time frame for advertising in the Alberta Gazette as required by Section 421(1) (a) of the MGA, Administration is requesting that only the tax sale conditions be set at this time; Administration will present a report to Council regarding the reserve bid(s) prior to the tax sale in April 2021.

Administration requests to authorize the 2021 tax sale conditions as follows:

TERMS:	Cash or certified cheque.
DEPOSIT:	10% of bid at the time of the sale on April 16, 2021
BALANCE:	90% of the bid within 30 days of receipt by Rocky View County; Goods and Services Tax (GST) applicable as per Federal Statutes

In accordance with 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.

This tax sale will only proceed if the outstanding tax arrears as of December 31, 2020, remain unpaid as of 2:00 p.m. on April 16, 2021.

ADMINISTRATION RECOMMENDATION:

Administration recommends approval in accordance with Option #1.

BUDGET IMPLICATION(S):

In addition to paying outstanding taxes, a 5% administration fee would be collected by the County.

Administration Resources

Adrienne Wilson, Lead Tax Representative



OPTIONS:

Option #1

THAT the 2021 Tax Sale conditions be approved as follows:

TERMS: Cash or certified cheque.

DEPOSIT: 10% of bid at the time of the sale on April 16, 2021.

BALANCE: 90% of the bid within 30 days of receipt by Rocky View County; Goods and Services Tax (GST) applicable as per Federal Statutes.

Option #2

THAT alternative direction be provided.

Respectfully submitted,

Concurrence,

“Kent Robinson”

“Al Hoggan”

Executive Director
Corporate Services

Chief Administrative Officer

BW/rp