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Policy Title TAX RECOVERY PROPERTY		

Council Resolution No. 289-02 Date: June 11, 2002	GMCS	CC	Cross Reference	Effective June 11, 2002
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PURPOSE

To provide a reference and guide regarding the tax recovery process, which is conducted in accordance with Part 10, Division 8, of the Municipal Government Act of Alberta (the "M.G.A."), which legislation establishes time lines and procedures to recover property tax arrears.

POLICY

Parkland County will take all reasonable actions toward recovery of property tax arrears, under the legislative authority of the M.G.A., while ensuring that the tax recovery process is followed fairly and reasonably for all property owner(s).

PROCEDURES

Tax Notifications

1. Once a year and before March 31st, the County will provide Land Titles Office with a list of properties with arrears outstanding greater than one year. (Taxes become arrears after December 31 in the year levied.)
2. A tax notification will be registered against the Certificate of Title for the properties on that list, and notices will be sent accordingly to the property owners of those properties. (Land Titles will notify all prior encumbrances on the title of the registration of the County's tax notification.)
3. Further upon registration of the tax notification on the property's Certificate of Title, the County will send notice to any lessees of the property, advising them that all future rents/lease payments must be paid to the County until all arrears are paid in full.
4. If the property is still subject to a tax notification one year after the registration of the tax notification, the property will then be subject to the Public Auction of Land Process, pursuant to the M.G.A. and set out hereunder.

Federal Government's Farm Debt Mediation Act

One year after filing of the Tax Notification and before starting the Public Auction process, the County will ensure that all letters and required notices are provided to the landowner to fulfill the requirements of the Farm Debt Mediation Act. Ensuring all legislated timelines are met after delivery to the landowner of the Notice of Intent to Realize on Security, the Public Auction process may start.

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<p>Public Auction of Land Process</p> <ol style="list-style-type: none">1. Prior to public auction of any land with a registered tax notification, a liability review will occur on each property. Liability review includes investigation for environmental concerns or other possible litigious circumstance.2. The property will then be categorized as either unoccupied or occupied land. The properties to be auctioned under the Public Auction of Land Process will be subject to all legislated requirements as provided in the M.G.A., on the following conditions: <i>Unoccupied Land</i><ol style="list-style-type: none">a) If the Unoccupied Land does not sell at the Public Auction, the County will obtain title to the land in Parkland County's name, pursuant to the requirements of the M.G.A.b) After obtaining title, the County may sell lands pursuant to County Policy AD 003 – Sale of Properties. <i>Land Occupied by Owner</i><ol style="list-style-type: none">a) Following the Public Auction, the County will transfer title into its name. An employee of the County will personally deliver a letter to the occupant(s), advising that the County intends to take possession of the property within ninety (90) days. Should the County employee be unable to personally deliver the aforementioned property possession notice to the property owner, the letter shall be mailed by registered mail to the property owner, and a copy of the letter will be affixed at a reasonable location on the property.b) Following expiry of ninety (90) days, if possession of the land is unsuccessful, the County may make application to the Court of Queen's Bench for an order for possession in accordance with Section 420 of the M.G.A.c) Upon possession by the County, the property may be offered for sale pursuant to County Policy AD 003 – Sale of Properties. <i>Land Occupied by Lessee or Other Resident</i><p>Land occupied by lessee or other resident will follow the same procedures as above for Land Occupied by Owner, with the following addition. A letter will be delivered by an employee of the County to the property lessee or other resident, advising that the County intends to take possession of the property, establishing a ninety (90) day notice period for the lessee or other resident to vacate the property, and further instructing the lessee or other resident to pay all future rents, lease, or other payments for the use of the land to the County.</p>3. Administration will advise Council of the public auction date.4. Council shall, by resolution, approve the reserve bids and conditions of sale for the properties to be auctioned.		

P O L I C Y

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<p>Surplus Funds</p> <ol style="list-style-type: none">1. Surplus funds from sale of tax recovery property will be distributed as per the M.G.A. and/or any related Court Order received by the County.2. If no financial encumbrances existed on the Certificate of Title issued prior to the County's possession, the County may distribute the surplus funds directly to the previous property owner upon written application to the Manager of Legislative and Administrative Services.3. If financial encumbrances existed on the Certificate of Title issued prior to the County's possession, the previous owner must apply to the Court of Queen's Bench for entitlement to the surplus funds. <p>At all times, the aforementioned procedures are subject to all other notices and restrictions as required under the provisions of the M.G.A.</p>		