



## Tax Sale Process

Preparations are now under way for a **Tax Sale** to be held on February 25, 2015. If you are a taxpayer in the County of Antigonish and your tax or utility account is two or more years in arrears, your property could be sold at tax sale.

- For those accounts in arrears, a Preliminary Notice of Tax Sale will be mailed to the property owner(s) at the current address on file.
- From the date of this notice, the tax payer has fourteen (14) days to settle their account or to contact the Municipal Office and make payment arrangements.
- Once the preliminary notice has expired, a title search is conducted on the property and the costs associated with this search become part of the expense of the sale and a lien on the property.
- A formal Notice of Tax Sale is prepared next and comprises the arrears of rates and taxes, interest, legal and title search costs, land registration fees, advertising charges and administration costs.
- This formal notice of tax sale is mailed to the account holder via registered mail. Sixty (60) days after the date of the Notice of Tax Sale, the property will be advertised in the Casket (local newspaper).
- There is a sixty (60) day period from the date of this notice where the account holder has the opportunity to pay their arrears, plus all costs incurred to date of payment.
- If full payment is made within these sixty days, then the property does not get advertised in the Casket and is pulled from the sale.
- The first public advertisement will appear no sooner than sixty days from the date on the Notice of Tax Sale.
- A second notice is published within the thirty (30) days prior to the sale.
- A physical poster is also displayed in a prominent place on the property slated for sale.
- The property owner has up to the day before the sale (February 24, 2015) to pay their account balance and avoid having their property auctioned at the sale.



## Public Auction:

On the day of the tax sale each person attending the sale is given a list of the sale properties and a hand-out outlining the tax sale procedures. Properties will be sold in the same order they are shown in the advertisement in the local paper.

The opening bid on each property will be the amount of taxes, interest and expenses outstanding at the commencement of the sale. Payment of the taxes, interest and expenses must be made by **Cash, Certified Cheque or Lawyers Trust Cheque** immediately following the sale of **each** property. The balance of the purchase price, if any, must be made by Cash, Certified Cheque or Lawyer Trust Cheque within three (3) days of this sale.

Properties sold at tax sale with six (6) years taxes or less outstanding will be subject to a six (6) month redemption period prior to a tax deed being issued. A tax deed will be issued in a reasonable time for non-redeemable properties sold at tax sale with more than six (6) years taxes outstanding.

*~ The Municipality does not guarantee that any property sold at tax sale will meet Nova Scotia Department of Environment or Nova Scotia Transportation and Infrastructure Renewal regulations for the purpose of obtaining a building permit. ~*

If you have further questions about this process or an upcoming sale, please contact Vera at 902-863-1117 or e-mail [vera.rhynold@antigonishcounty.ns.ca](mailto:vera.rhynold@antigonishcounty.ns.ca)

