



REQUEST FOR DECISION

SUBJECT:	Policy 1506 Tax Recovery	REVIEWED AND APPROVED FOR SUBMISSION	
SUBMISSION TO:	REGULAR COUNCIL MEETING	CAO:	MANAGER: BT
MEETING DATE:	May 12, 2026	A.DIR: EK	PRESENTER: SAW
DEPARTMENT:	FINANCE	LEG: SS	
STRATEGIC PLAN:	Governance		

RELEVANT LEGISLATION:

Provincial (cite) – Municipal Government Act, R.S.A., 2000, c.M-26, Sections 423(2) - 427

Council Bylaw/Policy (cite) – N/A

RECOMMENDED ACTION:

MOTION: That Council approve Policy 1506 “Tax Recovery”, as presented.

BACKGROUND/PROPOSAL:

At the Reynolds Mirth Richards & Farmer conference held on February 6, 2026, Administration was advised of updates required to ensure that Greenview’s Tax Recovery Policy aligns with the requirements of the Municipal Government Act (MGA) and current best practices.

Under the MGA, municipalities are permitted to recover tax arrears, lawful expenses associated with the tax recovery process, and an administration fee equal to five percent (5%) of the amount paid for a parcel. The legislation does not permit municipalities to generate profit from the sale of tax recovery property. A review of the existing policy identified that previous wording within clause 2.3 could be interpreted as exceeding cost recovery. As a result, this clause has been removed and replaced with language that clearly limits recovery to tax arrears, applicable fees, and lawful expenses in accordance with the MGA.

In addition to legislative alignment, the review also considered how the policy reflects current communication practices. While the MGA establishes requirements for public notice, it does not address modern communication tools such as municipal websites and social media. To support transparency and improve public awareness, the proposed policy clarifies that tax recovery auction advertisements may also be shared through Greenview’s website and official social media platforms, in addition to any legislated notice requirements.

The review further considered the role of the auctioneer in the tax recovery process. The MGA provides that a parcel of land is considered sold at public auction when declared sold by the individual acting as the auctioneer. While the use of a professional auctioneer is a common and recommended practice, it is not a legislative requirement. Guidance provided through the Tax Recovery Guide indicates that, in many cases, the Chief Administrative Officer or their designate fulfills this role. The proposed policy reflects this flexibility while maintaining the option to engage a professional auctioneer where appropriate. Overall, the proposed

amendments are intended to ensure that the policy is consistent with legislative requirements, reflects current operational practices, and provides clear and defensible direction for the administration of tax recovery proceedings.

On April 13, 2026, Policy 1506 was reviewed by the Policy Review Committee and no amendments were requested.

BENEFITS OF THE RECOMMENDED ACTION:

1. The benefit of Council accepting the recommended motion is that the tax recovery process will be aligned with legal requirements for a tax recovery auction.

DISADVANTAGES OF THE RECOMMENDED ACTION:

There are no perceived disadvantages to the recommended motion.

ALTERNATIVES CONSIDERED:

Alternative #1: Council has the option to amend the policy.

ALTERNATIVE MOTION: That Council approved Policy 1506 “Tax Recovery”, as amended.

Alternative #2: Council has the alternative to reject the policy amendments; however, Administration does not recommend this option, as the current policy does not comply with legislative requirements for tax recovery.

FINANCIAL IMPLICATION:

There are no financial implications to the recommended motion.

STAFFING IMPLICATION:

There are no staffing implications to the recommended motion.

PUBLIC ENGAGEMENT LEVEL:

Greenview has adopted the IAP2 Framework for public consultation.

INCREASING LEVEL OF PUBLIC IMPACT

Inform

PUBLIC PARTICIPATION GOAL

Inform - To provide the public with balanced and objective information to assist them in understanding the problem, alternatives, opportunities and/or solutions.

PROMISE TO THE PUBLIC

Inform - We will keep you informed.

FOLLOW UP ACTIONS:

With Council's approval, Administration will incorporate any revisions and finalize the policy.

ATTACHMENT(S):

- Policy 1506 Tax Recovery (Draft)