

**TO:** His Worship Mayor Dan Ruimy  
and Members of Council  
**FROM:** Chief Administrative Officer  
**SUBJECT:** Extension of Tax Sale Redemption Period

**MEETING DATE:** September 5, 2023  
**FILE NO:** 05-1825-02  
**MEETING:** CoW

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## EXECUTIVE SUMMARY

This bylaw extends the tax sale redemption period of a property for an additional year from October 3, 2023 to October 3, 2024. This will allow the property owner additional time to redeem their property from tax sale.

## RECOMMENDATION

That Extension of Tax Sale Redemption Period Bylaw No. 7965-2023 be given first, second and third readings.

## DISCUSSION

### a) Background Context:

Under the *Local Government Act*, the City conducts a tax sale each year and offers for sale by public auction any property on which taxes are delinquent. Delinquent taxes are unpaid property taxes from two years prior to the current year.

On October 3, 2022 the property at 11655 Burnett Street sold by public auction at the tax sale due to delinquent taxes and the City, at a bid price of \$50,000.00, was declared the purchaser.

Under the *Local Government Act*, a property sold at tax sale may be redeemed by the owner within one year from the day of the annual tax sale, by paying the total of the upset price (full amount of delinquent taxes plus fees) and accrued interest. During the redemption period, the property continues to be assessed and taxed in the name of the registered owner.

For the property at 11655 Burnett Street, the redemption period ends on October 3, 2023.

The owner has retained an agent to come into good standing for their delinquent amount. At present, the full amount has not been paid but the agent is diligently working with City staff to address the balance.

**b) Discussion / Analysis**

Section 660 (6) of the *Local Government Act* gives Council authority, by bylaw, to extend the redemption period by one year if the municipality is the purchaser. Staff recommends extending the redemption period by one year to give the registered owner another year to redeem the property.

Under this bylaw, the redemption period would be extended until October 3, 2024.

The owner still has time to redeem the property before the end of the current redemption period, but the extension would give the owner additional time to do so, and they have worked with the City in good faith to address the delinquent balance.

**c) Financial Implications:**

There are no financial implications for the City associated with this report or the proposed bylaw. The tax sale debt owed to the City is secured. The registered owner continues to be responsible for all financial liabilities associated with the property during the original and extended redemption periods.

**CONCLUSION**

The extension of the tax sale redemption period would give the property owner until October 3, 2024 to redeem their property from tax sale. Without the extension, the City will be required to take possession of their property after October 3, 2023.



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Manager Revenue and Collections



Reviewed by: **Trevor Thompson, BBA, CPA, CGA**  
Director of Finance



Concurrence: **Scott Hartman**  
Chief Administrative Officer

**ATTACHMENTS**

Attach. 1 – Extension of Tax Sale Redemption Period Bylaw No. 7965-2023

**CITY OF MAPLE RIDGE  
BYLAW NO. 7965-2023**

**A Bylaw to Extend the Redemption Period for a Property Sold at Tax Sale**

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**WHEREAS**, the property having a civic address of 11655 Burnett Street, Maple Ridge, British Columbia and legally described as:

Parcel Identifier: 008-956-278  
LOT 10 SECTION 17 TOWNSHIP 12 NEW WESTMINSTER DISTRICT  
PLAN NWP12197 GROUP 1

(the "Parcel")

was offered for sale by public auction on October 3, 2022 as a result of delinquent taxes owing on the Parcel;

**AND WHEREAS**, the City of Maple Ridge was declared the purchaser of the Parcel pursuant to the tax sale;

**AND WHEREAS**, the one year redemption period for the Parcel will expire on October 3, 2023;

**AND WHEREAS**, Council may, by bylaw, extend for one year only the period for redemption;

**NOW THEREFORE**, the Municipal Council of the City of Maple Ridge enacts as follows:

1. This Bylaw may be cited for all purposes as "Extension of Tax Sale Redemption Period Bylaw No. 7965-2023
2. The redemption period for the Parcel is hereby extended to October 3, 2024.

**READ** a first time the                      day of                      , 2023.

**READ** a second time the                      day of                      , 2023.

**READ** a third time the                      day of                      , 2023.

**ADOPTED** the                      day of                      , 2023.

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**PRESIDING MEMBER**

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**CORPORATE OFFICER**