



Department Administration	Policy No. AD(3)	Page 1 of 2
Policy Title RECOVERY OF TAXES ON PROPERTY NOT RELATED TO LAND		

Council Resolution No. C/564/00	Date: October 12, 2000	Cross Reference	Effective October 12, 2000
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Policy Statement:

Lacombe County recognizes its responsibility in collecting outstanding property taxes from all properties, including properties not related to land.

Guidelines/Procedure:

In proceeding with the collection of tax arrears not related to land, Lacombe County will undertake the following actions:

1. If taxes on property not related to land remain unpaid as of September 30th of the year in which they are levied, a letter will be sent to the person responsible to pay the taxes stating that if the taxes are not paid by November 30th of the same year, a distress warrant to seize sufficient goods to satisfy the amount of taxes owed will be issued.

2. If the taxes remain unpaid as of November 30th of the year in which they are levied, Lacombe County will retain the services of a civil enforcement agency to prepare, issue and enforce the distress warrant. The distress warrant will:
 - a) identify the person or agency authorized to act on behalf of Lacombe County;
 - b) identify the person or business whose personal property is being seized;
 - c) include the amount of the debt to be satisfied;
 - d) identify the location of the personal property to be seized; and
 - e) include the date, the location where the warrant is signed, and the name of the person authorizing the issuance of the distress warrant.

3. When determining the value of the goods to be seized, the tax arrears and any other lawful expenses such as civil enforcement agency fees, advertising costs, auctioneer costs, filing fees, legal costs, etc., are to be included.

4. When placing the goods under seizure, the civil enforcement agency may, at the discretion of the County Commissioner, ask the person who owns or has possession of the seized goods to sign a bailee's undertaking whereby the person who owns or has possession of the seized goods agrees to hold and be responsible for the seized property and further agrees

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to deliver the seized property whenever and wherever required by Lacombe County.

5. If the person who owns or has possession of the seized goods refuses to sign the bailee's undertaking, the civil enforcement agency is to remove the goods from the property and arrange to store them at a location determined by the County Commissioner.

After the goods have been seized, and if the tax arrears have not been paid, Lacombe County will proceed with disposing the goods in accordance with the Municipal Government Act.