

**RPTB: 005**

## NOTICE OF LIABILITY TO TAX SALE

The purpose of this Bulletin is to provide property owners with information on the Notice of Liability to Tax Sale and its impact on the property owner.

A property owner will receive a Notice of Liability to Tax Sale where their property tax account is in arrears by 15 months or longer.

The Notice of Liability to Tax Sale advises the property owner that their property will proceed with the tax sale process if the account balance indicated on the enclosed Notice, plus the accrued interest, is not paid in full within 12 months of the date of mailing the Notice.

Interest continues to be added to the account balance at the rate of **18% per year, applied daily**.

Be advised that the Department has no authority under the *Real Property Tax Act* or Regulations to adjust or remove any interest from the account.

If the account balance indicated on the Notice of Liability to Tax Sale, plus any accrued interest charges, is not paid in full within 12 months of the date of mailing the Notice the following steps will be taken.

- The property owner will receive, by registered mail, a Notice of Tax Sale advising that the property will be sold at tax sale.
- If, thirty (30) days after the mailing of the Notice of Tax Sale, the account remains unpaid the property owner will be advised by mail that the property will be included on a list of properties subject to tax sale and advertised in the local newspapers.
- Thirty (30) days after mailing the above letter, all properties on the list that have not been paid will be advertised in the local newspapers.
- Forty-five (45) days after the date of the newspaper advertisement, all properties that have not been paid will be forwarded to our lawyers for tax sale.
- Properties subject to tax sale will be advertised in the Royal Gazette and the local newspaper for two (2) consecutive weeks advising readers of the date and location of the tax sale.
- The property will go to public auction at the local court house and be sold to the highest bidder.

**Further Information:**

For copies of the [Real Property Tax Act](#) and [Regulations](#) and any inquiries regarding this Property Tax Bulletin, please contact:

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