

PROPERTY TAX SALE BY AUCTION

The Municipality of the County of Kings, in accordance with the Nova Scotia Municipal Government Act, shall annually, carry out a Tax Sale to collect outstanding taxes due to the Municipality.

The Municipal Government Act (MGA) was introduced on April 1, 1999 and incorporates the tax collection provisions of the *Assessment Act*. The Municipality abides by the act with respect to the collection of unpaid property taxes, specifically as the process is laid out in Sections 134 through 157.

The Municipality will hold a property tax sale by public auction on March 24, 2026 at 9:30 am in the Municipal Council Chambers, located at 181 Coldbrook Village Park Drive, Coldbrook, NS.

Descriptions of the properties may be viewed on this website or at the County of Kings, Department of Finance, located at 181 Coldbrook Village Park Drive during business hours, however we cannot guarantee the accuracy of these property descriptions. It is advisable to consult with a lawyer before purchasing a property through tax sale.

Terms of sale – The advertised minimum bid must be paid immediately after your bid is deemed to be successful. This amount will include all taxes and rates, interest, and expenses owing on the property. The sale will be paused while this transaction is completed. If the transaction is not successful, the subject property will remain up for auction. The remainder of your bid, including HST if applicable, must be paid by the end of the third business day following the auction (Friday, March 27th, 2026). Acceptable payment methods are cash, debit, money order, certified cheque, bank draft or lawyer's trust cheque. All properties purchased at tax sale may be subject to a Provincial Deed Transfer Tax based upon the purchase price. Further clarification can be obtained from the Province of Nova Scotia or a lawyer to determine if the Provincial Deed Transfer Tax applies to the property you wish to purchase. Properties sold by way of tax sale are exempt from the Municipal Deed Transfer Tax.

Purchasers must be aware that owners of a redeemable property or any person having an interest in the land or any person for the benefit of the owner may, within six months of the sale, redeem the property by payment of sums listed under Section 152 of the Municipal Government Act.

Purchasers should also be aware that in Section 151 of the Municipal Government Act, it is implied that purchasers have limited rights during the six months when redemption may occur and, therefore, are cautioned to only preserve and not alter the property. Any maintenance or repairs require written permission of the Municipal Treasurer. A copy of these rights will be mailed to the purchaser along with the "Certificate of Sale."

TAKE NOTICE that tax sales do not in all circumstances clear up defects in title. A tax deed conveys only the interest of the assessed owner, whatever that interest may be. If you are intending to clear up defects in the title of your property by way of a tax sale, you are advised to obtain a legal opinion as to whether this can be done. The purchaser will be responsible for all property taxes beginning the day of the sale.

NO COUNCIL MEMBER OR EMPLOYEE OF THE MUNICIPALITY OF THE COUNTY OF KINGS OR THEIR SPOUSE, OR A COMPANY IN WHICH A COUNCIL MEMBER, EMPLOYEE, OR THEIR SPOUSE OWNS OR BENEFICIALLY OWNS THE MAJORITY OF THE SHARES SHALL PURCHASE PROPERTY AT A TAX SALE CONDUCTED BY THE MUNICIPALITY OF THE COUNTY OF KINGS.