

THE CORPORATION OF THE  
T O W N   O F   P E L H A M  
BY-LAW #984 (1985)

Being a by-law to establish a procedure for  
the registration of a tax arrears certificate  
under the Municipal Tax Sales Act, 1984.

WHEREAS the Municipal Tax Sales Act, 1984 provides that the  
Treasurer, unless otherwise directed by Council, may prepare and register a  
tax arrears certificate in the prescribed form against the title to the land  
with respect to which the tax arrears are owing;

AND WHEREAS Council deems it necessary and advisable to  
establish a procedure for the guidance of the Treasurer in the registration  
of a tax arrears certificate where any part of tax arrears are owing with  
respect to:

- (a) any improved land in the municipality on the 1st. day of  
January in the third year following that in which the real  
property taxes become owing; or
- (b) any vacant land in the municipality on the 1st. day of  
January in the second year following that which the real  
property taxes become owing.

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWN OF  
PELHAM ENACTS AS FOLLOWS:

- (1) WHERE any part of tax arrears is owing with respect to:
  - (a) any improved land in the Corporation of the Town of  
Pelham on the 1st. day of January in the third year following  
that in which the real property taxes become owing; or
  - (b) any vacant land in the Corporation of the Town of Pelham  
on the 1st. day of January in the second year following that  
in which the real property taxes become owing.

the Treasurer or person delegated by the Treasurer, in  
writing, shall prepare and register a tax arrears certificate in the  
prescribed form against the title to the land with respect to which the tax  
arrears are owing.

READ A FIRST, SECOND AND THIRD TIME  
AND FINALLY PASSED BY COUNCIL THIS  
18th. DAY OF MARCH, 1985 A.D.

  
MAYOR

  
CLERK