

**TAX SALE REGISTRATION**

**Recommendation**

The Director of Finance in consultation with the Manager of Property Tax & Assessment recommends:

That staff be authorized to proceed with the registration of a Tax Arrears Certificate on title for 94 properties.

**Purpose**

The purpose of this report is to seek Council's approval to register Tax Arrears Certificates on properties that have tax arrears in excess of three years.

**Background - Analysis and Options**

Staff commence the tax sale process, under the authority of Part XI of the Municipal Act, 2001, against properties in all classes, that have tax arrears in excess of three years. This tax sale process has been an ongoing collection effort over the past number of years.

Staff have negotiated satisfactory payment plans or received full payment on most property tax accounts with arrears; however, we have identified these properties as being eligible for the registration process. The owners of these properties and all the interested parties (mortgagees) have been notified of the pending registration by registered mail.

The registration of a Tax Arrears Certificate initiates the tax sale process prescribed in legislation. Once a certificate is registered on title, the owner has twelve (12) months to pay the tax account in full. Failing that, the owner, the spouse, a mortgagee or a tenant occupying the land may enter into an extension agreement with the City. Any extension agreements implemented must be satisfactory to the City Treasurer and approved by Council through a by-law.

If payment in full or a satisfactory extension agreement is not processed during the 12-month period, the City is in a position to proceed with a tax sale to recover outstanding taxes, penalty, interest and costs incurred relating the tax sale process. Council will be informed if any of the listed properties reach that point.

**Conclusion**

Staff are presently contacting and/or meeting with the property owners individually to attempt to negotiate acceptable payment arrangements prior to the registration of the Tax Arrears Certificate.

**Attachments**

None – Council will be provided the confidential list of properties under separate cover.

**Report prepared by:**

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Respectfully submitted,

Barry E. Jackson  
Director of Finance