



Information Memo

To: Council-In-Committee Meeting
Date: September 09, 2025
Division: Corporate Services
Department: Finance Department
Ward: All Wards
Subject: Sale of Lands for Tax Arrears – November 5, 2025

Recommendation(s):

That the Information Memo regarding the Sale of Lands for Tax Arrears – November 5, 2025 be received as information.

Background

The purpose of this memo is to formally advise Council that by virtue of authority granted to the Treasurer under Part XI of the *Municipal Act*, 2001 Norfolk County will be conducting a Sale of Lands for Tax arrears (Municipal Tax Sale) on November 5, 2025, at 3 p.m.

Individuals that are interested in submitting their tender document will need to do so in advance of November 5, 2025 by 3 p.m.

Discussion:

In accordance with the provisions provided in the *Municipal Act*, 2001, a Treasurer may prepare and register a tax arrears certificate against a property for which any part of tax arrears is owing with respect to the land on January 1 in the second year following that in which the real property taxes become owing. The tax sale process provides a municipality with a legislated mechanism to recover property tax arrears.

Once the properties have been identified which meet the above criteria, the County's Revenue Service team initiates the tax sale proceedings by informing the land owners of the upcoming tax sale process. If no further action is taken by the land owner, the County proceeds with registering the tax arrears certificate against the property for which, the owner or a legally interested party, has 365 days to redeem the property in order to halt the proceedings. During this period, the County mails first and final notices to the land owners and legally interested parties advising of the pending sale. Upon expiry of the 365-day period and if no payment of arrears are made, the County will provide a final courtesy letter advising that the property will be advertised for tax sale.

Based on the above legislated timelines and processes, the County is in a position to advertise 12 properties for municipal tax sale. As such, on September 25, 2025, the first advertisement will be published in the Norfolk & Tillsonburg News for the sale. A notice will also be published to the County's website shortly thereafter. The advertisement will continue in the newspaper for 4 consecutive weeks leading up to November 5, 2025. Property owners will continue to have the ability to halt the tax sale process by providing the full cancellation price for their property.

For those interested in submitting a tender for any of the properties currently listed for tax sale, they are required to submit a complete tender package to Norfolk County before November 5, 2025 at 3 p.m. Electronic tender packages and frequently asked questions are available on the Norfolk County website via the below link:

<https://www.norfolkcounty.ca/government/financial-information-taxes-rates/property-taxes/tax-sale-information/>

Physical copies can also be purchased for a \$10.85 fee at the County Administration Building at 50 Colborne St. S., Simcoe, ON

Included as part of the tender package is a checklist for bidders as well as property details and maps. It is the responsibility of the bidder to complete their due diligence before submitting a tender package.

Finance Comments:

There are currently 12 properties that the County has proceeded with advertising for tax sale for November 5, 2025. The total cancellation prices for all 12 properties is approximately \$430,000. Any cost incurred by the County in administering the tax sale proceeding will be recovered as part of the cancellation price of each property offered for tax sale. Any bids received in excess of the individual cancellation prices for a property will be paid by Norfolk County to the Superior Court of Justice.

Attachment(s):

- None.

Conclusion:

The sale of land for tax arrears is scheduled for November 5, 2025. Interested individuals are required to submit their tender packages including all required documentation by 3 p.m. on that date. The submissions will be opened as soon as possible after that time. It is encouraged that land owners whose properties are listed

for sale contact the County Revenue Services team as soon as possible before November 5, 2025.

Approval:

Submitted By:
Al Meneses, CAO

Approved By:
Heidy VanDyk, GM, Corporate Services
Amy Fanning, Treasurer, Director of Finance

Reviewed By:
Rob Fleming
Tax Collector/ Manager, Revenue Services

Prepared By:
Erika Robinson
Supervisor, Corporate Collections