Working together with our community

Council Meeting – December 16, 2025

Subject:	Results from November 5, 2025 Sale of Lands for Tax Arrears
Report Number:	CS-25-179
Division:	Corporate Services
Department:	Finance
Ward:	All Wards
Purpose:	For Decision

Recommendation(s):

THAT report CS-25-179 Results from November 5, 2025 Sale of Lands for Tax Arrears, be received as information;

AND FURTHER THAT staff be directed to initiate the vesting process for the three properties on Windham Street (Roll No. 3310 401 003 02902, Roll No. 3310 401 003 02903, Roll No. 3310 401 003 02901) in accordance with O. Reg. 181/03;

Executive Summary:

Purpose of the Report: The primary purpose of this report is to provide council an update from the tax sale that was scheduled for November 5, 2025. Through this report, staff are also seeking Council's endorsement to vest 3 failed tax sale properties in accordance with relevant legislation.

Background and Context: Norfolk County scheduled a municipal tax sale for property tax arrears on November 5, 2025 in accordance with the Municipal Act, 2001 for 11 properties. Prior to the sale date of November 5th, four properties were cancelled, as the property owner or a legally interested party paid the cancellation price, three properties received zero submissions, and the remaining four properties received qualified tenders.

Key Findings and Analysis: It has been determined that tax sales yield positive outcomes for the collection of outstanding taxes.

Options: There are no options that would be applicable to these requests.

Conclusions: The tax sale process was successful in that is recovered a significant portion of property taxes outstanding.

Recommendations: Please refer to recommendations listed above.

Financial Implications: Please refer to the finance comments below.

Discussions:

Update on Tax Sale Proceeding – November 5, 2025

Norfolk County scheduled a municipal tax sale for property tax arrears on November 5, 2025 in accordance with the Municipal Act, 2001 for 11 properties. An advertisement was placed in the Norfolk & Tillsonburg News for four consecutive weeks prior to the November 5, 2025 tax sale date. It was also published on the County's publicly accessible website. Interested parties were able to submit a tender package with a bid for all properties listed. Prior to the sale date of November 5th, four properties were cancelled, as the property owners or legally interested parties paid the cancellation price, three properties received zero submissions, and the remaining four received qualified tenders. Table 1 below summarizes the results.

Table 1 – Summary of Tax Sale Results – November 5, 2025

File	Location	Cancellation Price	# of Tenders	Highest Tender	Status
22-058	129 Cedar Dr.	$49,428.81	Cancelled	N/A	Cancelled
23-028	Windham St.	$9,388.73	No bids	N/A	Failed – Recommend to Vest
23-029	Windham St.	$6,989.19	No bids	N/A	Failed – Recommend to Vest
23-039	New Lakeshore Rd.	$198,868.95	Cancelled	N/A	Cancelled
23-040	Dover Coast Blvd.	$53,449.71	Cancelled	N/A	Cancelled
24-001	Schooner Dr.	$15,005.82	1	$40,999	Failed
24-002	Schooner Dr.	$13,592.95	1	$40,999	Failed
24-007	18 Westdale Ave.	$22,369.03	Cancelled	N/A	Failed
24-008	1387 Thompson Rd. E	$18,097.39	10	$166,000	Failed
24-015	Windham St.	$5,405.67	No bids	N/A	Failed – Recommend to Vest
24-016	1594 Conc. 2	$73,657.16	8	$410,800	
Total		**$466,253.41**			

The two properties located on Schooner Drive that are listed above initially received bids from an interested purchaser, along with the Thompson Road property. However, following the sale, the bidders later declined to complete the sales process and therefore forfeited their deposits to the County. As a result, these sales were not finalized.

Vesting of Three Properties – Windham Street, Simcoe

When there is no successful purchaser for a tax sale property, the Treasurer may prepare and register in the name of the municipality, a notice of vesting, or conduct a second tax sale for the property.

It is recommended that the municipality proceed with vesting the three properties located on Windham St. (Roll No. 3310 401 003 02902, Roll No. 3310 401 003 02903, Roll No. 3310 401 003 02901). These parcels are not eligible for building permits due to their inclusion within existing stormwater and sewer easements. Vesting these parcels would allow the municipality to have control over infrastructure involved with the stormwater system, which would facilitate any maintenance. Ownership of these parcels may also provide flexibility for any future projects, ensuring the lands are managed appropriately with infrastructure needs. Engagement has been done with Engineering, and it has been confirmed the best action to take on these properties would be the desire for the municipality to own them.

Finance Comments:

The tax sale held on November 5, 2025 has proven to be a successful tool for collection of outstanding tax arrears. This has resulted in the collection of $345,405 of outstanding taxes. The County also collected $63,220 in forfeited deposits.

If the properties located on Windham Street are vested and transferred to the County for ownership, the balance of taxes outstanding totaling $21,783 as of November 5, 2025 will need to be written off. The County has adequate budget in 2025 to complete the write-off process for the properties recommended for vesting.

Interdepartmental Implications:

- None

Consultation(s):

- Engineering and Asset Management Department

Strategic Plan Linkage:

Serving Norfolk - ensuring a fiscally responsible organization with engaged employees who value excellent service

Explanation: To ensure arrears arising from property taxes are within acceptable levels, Municipal Tax Sales are an important process for the county to collect unpaid taxes.

Attachment(s):

- Attachment 1 - Maps of Properties Recommended for Vesting

Approval:

Approved By:
Al Meneses, CAO

Heidy VanDyk, General Manager, Corporate Services

Reviewed By:
Amy Fanning, CPA
Treasurer, Director Finance

Rob Fleming
Tax Collector/Manager, Revenue Services

Prepared By:
Erika Robinson
Supervisor, Corporate Collections