

The Corporation of the City of North Bay

By-Law No. 2019-82

**Being A By-Law to Adopt the City of North Bay's
Sale of Land for Tax Arrears Policy**

Whereas section 270(1) of the *Municipal Act, 2001*, as amended, provides that a municipality shall adopt and maintain policies with respect to the sale and other disposition of municipally owned lands;

And Whereas Council passed Resolution 2019-392(a) and (b) at its Meeting held on Tuesday, October 8, 2019 authorizing that the City of North Bay's Sale of Land for Tax Arrears Policy be adopted.

Now Therefore the Council of the Corporation of the City of North Bay Hereby Enacts as Follows:

1. That the City of North Bay's Sale of Land for Tax Arrears Policy attached as Schedule "A" hereto is hereby adopted.
2. This By-Law shall take force and effect on January 1, 2020.

Read a First Time in Open Council this 22nd day of October, 2019.

Read a Second Time in Open Council this 22nd day of October, 2019.

Read a Third Time in Open Council and Enacted and Passed this 22nd day of October, 2019.

Mayor Allan McDonald
SIRE\C01\BYLAW2019-82

City Clerk Karen McIsaac



Sale of Land for Tax Arrears

Issued: January 1, 2020	Revision Dates:	Approved by Council Resolution: 2019-392(a) and (b)
-----------------------------------	------------------------	---

Policy

The purpose of this policy is to establish The Corporation of the City of North Bay's framework and outline requirements for sale of Land for Tax Arrears, including the vesting and reporting requirements to Council.

Part I – Definitions

- 1.1 "Council" shall mean the Council of the Corporation.
- 1.2 "*Municipal Act*" shall mean shall mean the *Municipal Act*, S.O. 2001, c. 25, as amended and any successor legislation thereto.
- 1.3 "Public Sale" shall mean a sale by public auction or public tender conducted in accordance with Part XI of the *Municipal Act* and the prescribed rules and regulations.
- 1.4 "Tax Arrears" shall mean real property taxes placed on or added to a tax roll that remain unpaid on January 1 in the year following that in which they were placed on or added to the roll.

Part II - Performance Standards

- 2.1 The Chief Financial Officer/Treasurer may exercise the rights under Part XI of the *Municipal Act* for the purpose of finalizing the tax collection process in an efficient and effective manner.
- 2.2 Pursuant to Section 373(1) of the *Municipal Act*, where any part of Tax Arrears is owing with respect to land in a municipality on January 1 in the second year following that in which the real property taxes become owing, the Treasurer of the municipality, may prepare and register a tax arrears certificate against the title to that land.
- 2.3 The Chief Financial Officer/Treasurer is obligated to carry out the duties and processes associated with the sale of land for Tax Arrears as outline in Part XI of the *Municipal Act*.
- 2.4 Prior to moving a property forward to Public Sale, the Chief Financial Officer/Treasurer or designate shall consult with department representatives to consider the following factors which would inhibit the ability for a successful sale:
 - (a) Federal/Provincial liens;
 - (b) environmental concerns and potential liabilities;
 - (c) pending demolitions/property standard compliance issues
- 2.5 Pursuant to Section 379(5) of the *Municipal Act* the Chief Financial Officer/Treasurer, in accordance with the prescribed rules, shall

conduct a Public Sale and determine whether there is a successful purchaser and,

(a) if there is a successful purchaser, shall prepare and register a tax deed in the name of the successful purchaser or in such name as the successful purchaser may direct; or

(b) if there is no successful purchaser, may prepare and register, in the name of the municipality, a notice of vesting subject to Council approval

2.6 Upon recommendation of the Chief Financial Officer/Treasurer, Council shall be presented unsuccessful Public Sales for final direction to vest.