



Meeting Date: November 15, 2023

Submitted by: Melissa Kopal, Manager of Finance, Tiffany Farrell, Director of Corporate Services

Report No: CPS-48-2023

Subject: 2023 Property Tax Write Off

Recommendation:

THAT report CPS-48-2023, the 2023 Property Tax Write Off report be received;
AND THAT taxes amounting to \$4,500.16 be written off pursuant to the provisions of Section 354 (2) and (3) of the Municipal Act, 2001.

Purpose:

The purpose of this report is to provide Council with updated information with respect to the write off of property taxes on the remaining property that was part of the Municipal property tax sale on March 8, 2023.

Background:

This property was offered for Municipal property tax sale on March 8, 2023 and received no bids.

The property is identified as roll No. 39 39 000 040 13002 0000; Ilderton Rd.; PIN 09669-0019 (LT); PT LT 11, CON 9, PART 2, 33R9261; S/T INTEREST, IF ANY, IN 875038, 875039, 875040, 904279, 943034, 949686 & 949721; SUBJECT TO EXECUTION 92-2064, IF ENFORCEABLE.; MIDDLESEX CENTRE TWP/LOBO; File No. 21-08.

Staff reviewed the options available and recommend that we proceed with writing off the taxes pursuant to section 354 (2) and (3) of the Municipal Act, 2001 and charge back to the upper tier, school board, or any other levying body for which the municipality collects taxes, its proportionate share of the unpaid taxes that are written off.

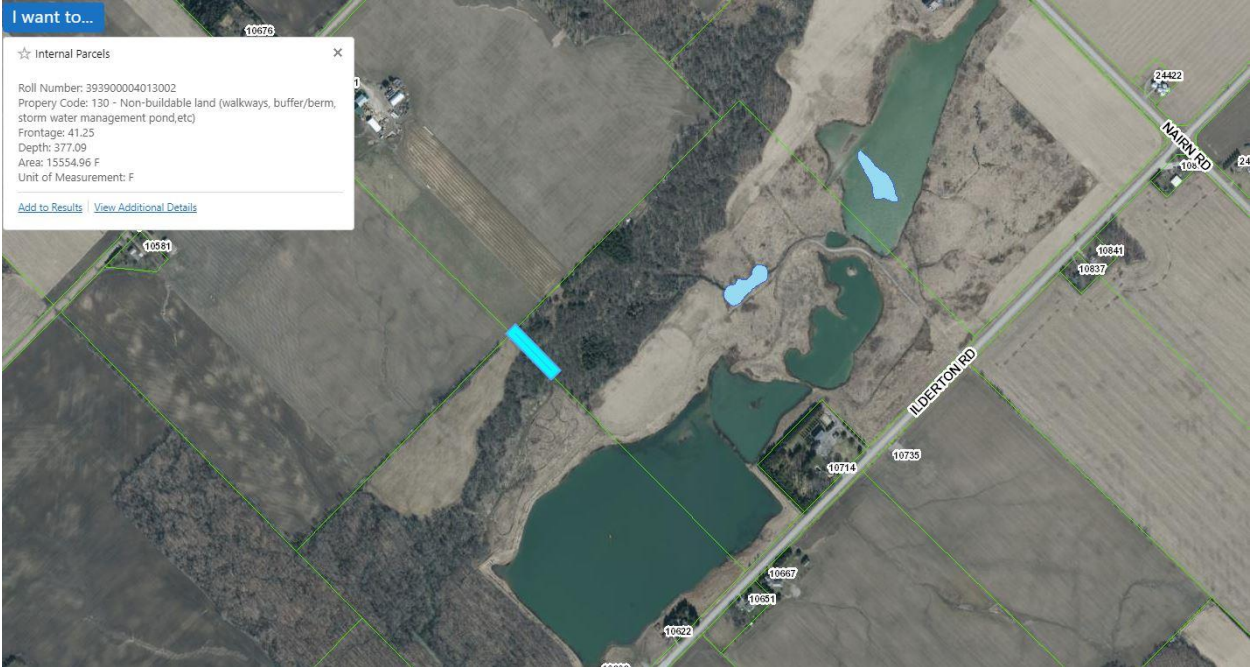
The chart below summaries the current tax balance owing on the properties and those portions to be written-off by responsibility:

	Total	Middlesex Centre	County	School Board
Property Taxes	\$592.44	\$311.96	\$202.37	\$78.11
Interest/penalty/fees	\$3,907.72	\$3,907.72	-	-
Totals	\$4,500.16	\$4,219.68	\$202.37	\$78.11

Analysis:

Given that the property is land locked, it is unlikely that another tax sale would yield any purchasers so the outstanding property taxes may never be recovered. Therefore, staff are recommending these be written-off.

The map of the property is outlined below in blue:



Financial Implications:

The amount of taxes written-off due to Report CPS-48-2023 is \$4,500.16. The municipal portion of this amount is \$4,219.68, the County will assume \$202.37, and school board will assume \$78.11.

Strategic Plan:

This matter aligns with following strategic priorities:

- Responsive Municipal Government

This report responds directly to Objective 5.3 – Foster a culture of innovation, continuous improvement, and cost-effective services by sharing information and gathering input, by continuing our timely and effective communication to the public.

Attachments:

N/A