

TAX SALE PROCESS BY PUBLIC TENDER TREASURY DEPARTMENT-TOWNSHIP OF ADJALA TOSORONTIO

A tax arrears certificate can be registered on title when there are at least three years of unpaid taxes as of January 1st of that year. The full process of tax registration will take one year. Properties that have become eligible for Tax Sale have at least four years of unpaid tax arrears outstanding when the tender becomes available. The sale of land for tax arrears is governed by The Municipal Act 2001 S.O. 2001 and also falls under the jurisdiction of Ontario Regulation 181/03 (amended to O. Reg. 580/06) for Municipal Tax Sale Rules. The Township's goal under the tax sale process is to recover unpaid taxes, penalties, interest, legal fees, and other charges given priority lien status or deemed to be taxes.

Once the Township of Adjala-Tosorontio has exhausted all efforts to engage the delinquent owner into payment arrangements, the services of RealTax Recovery Specialist is undertaken. RealTax provide the Township the expertise of all tax registration and tax sale procedures. All fees charged by RealTax are fully recoverable under the provisions of the Municipal Act and are added to the associated tax roll.

Tax sales are conducted through a public tender process. Tender packages are available on the first day of advertising and also online through ontariotaxsale.ca. Tenders must be submitted in the provided envelope, sealed. (O.Reg 181/03 amended to O. Reg 580/06)

The Township upon receiving the tender must mark the time and date on which it was received and retain the tender unopened in safekeeping until tender opening after 3 pm local time.

Special notes to consider:

- The Township is not aware of the condition of the property and cannot provide vacant possession.
- The onus is on the tenderer to conduct their own inquiries into all conditions ie: zoning, access, work orders, utilities, building restrictions, environmental considerations, title problems such as liens or court orders that may survive the tax sale. Tenderers are encourage strongly to engage independent legal advice.
- An individual that is interested in the property advertised for tax sale is not permitted to enter upon the property. This would be considered trespassing.
- Properties sold through the tax sale process are sold without warranty and are sold as is.
- The owner/s of the land may pay the cancellation price even after a successful sale but before the deed is registered in the name of the successful purchaser.

- The successful purchaser will be responsible for payment of any additional taxes, interest/penalties that have been added to the roll since the property was advertised for sale, as well as: land transfer taxes, registration fees and HST (if applicable).
- No deposit cheques will be released at the tender opening. Any unsuccessful tenderer's deposit cheques will be returned by registered mail or by arranging pickup at the Municipal office with proof of identification.

Additional Resources:

Township of Adjala Tosorontio website: www.adjtos.ca

The Municipal Act, 2001

<https://www.ontario.ca/laws/statute/01m25>

O Reg 181/03

<https://www.ontario.ca/laws/regulation/030181>

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