



Township of North Kawartha

280 Burleigh Street, PO Box 550, Apsley, ON K0L 1A0
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www.northkawartha.ca

Report to Council

To: Mayor and Council Members
From: Dianna Everson, Deputy Treasurer
Date: February 17 2026
Subject: Properties Eligible for Tax Registration

Recommendation:

That Council direct staff to proceed with registering the 23 properties listed on the attached list.

Background:

Current legislation states that properties may become eligible for tax registration when there are tax arrears of two or more years. The Council of North Kawartha has chosen to keep the historical option of the eligibility of tax registration after three or more years.

The number of properties listed for tax registration this year has doubled.

Historically, we have seen around 10-12 properties, but the current number is significantly higher.

Upon investigating these properties, I have noticed a concerning trend: many have not paid any taxes in the past three years, with several accounts showing a zero-balance dating back to the early 2000s. Only four of the listed properties have made payments in the past two years.

Analysis:

Tax Sale Procedures are governed by the Municipal Act 2001, Section 373.

1. Tax Arrears notices are mailed to all property owners that have property tax arrears at the time of the scheduled mailings. This process happens seven times in the year.
2. On December 3, 2025 a letter was sent to 40 property owners at their last known address to advise of the seriousness of their account arrears and the



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eligibility of tax registration, unless suitable payments arrangements have been made by January 30, 2026.

3. A report is prepared to Council with the list of properties eligible for the tax registration process.
4. Once Council has approved the tax registration on the listed properties, all-necessary information is forwarded to the Municipality's lawyer.
5. The lawyer will register a Tax Arrears Certificate. Once the properties are registered, the owner(s) have one year from the date of registration to redeem the property by paying the total taxes due, penalty/interest and legal fees (cancellation price) or enter into an Extension Agreement.
6. One year from the registration date of the Tax Arrears Certificate. A report would be taken to Council to give direction to advertise any of the remaining properties for Public Tender.

Financial Implications:

No financial implication if all taxes, penalties, interest and legal fees are collected, as the minimum tender amount. As of December 31, 2025, the Township has paid all the County and School Board levies on these properties.

Strategic and/or Other Plans:

3. Governance – Maintain a Strong, Accountable Municipal Government.

Consultant(s) Sourced:

Judy Everett, Treasurer

Attachments:

Eligible Property Listing

\$ 6,718.08
\$ 2,941.60
\$ 3,177.49
\$ 6,620.05
\$ 1,774.26
\$ 882.21
\$ 914.35
\$ 494.04
\$ 2,555.08
\$ 5,980.14
\$ 11,722.29
\$ 6,968.61
\$ 6,936.61
\$ 653.62
\$ 412.90
\$ 4,531.27
\$ 5,103.35
\$ 3,436.09
\$ 7,453.97
\$ 7,377.85
\$ 4,747.21
\$ 2,768.54
\$ 9,692.42

103,862.03

Additional Properties

\$ 12,735.54 Property being sold

\$ 34,685.12 Asked for extension to pay minimum

\$ 3,221.86 Owners Sold Payment pending from Lawyer

\$ 460.53 Owner has indicated will pay by 30th Jan

\$ 51,103.06