

**To: David Creery, Chief Administrative Officer**

**From: Meredith Currah, Taxation Coordinator**

**Re: Authorization of a Tax Arrears Extension Agreement**

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**AIM**

To request Council to authorize a tax arrears extension agreement between the Corporation of the City of Woodstock and Mr. Murray Zehr, owner of the property at 1033 Pattullo Avenue, Unit 17, Woodstock, Ontario.

**COMMENTS**

Section 373 of the Municipal Act, R.S.O. 2001 provides that 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. As a result of outstanding taxes on 1033 Pattullo Avenue, Unit 17, a tax arrears certificate was registered against the property on November 1, 2023.

Once registration has occurred, the total outstanding amount, known as the cancellation price, must be paid in full in order for the tax arrears certificate to be cancelled. This must be done within one year of the registration of the tax arrears certificate or the property may be advertised for sale by either public auction or public tender.

Section 378 of the Municipal Act, R.S.O. 2001 allows the municipality to enter into an extension agreement with the owner of the land to extend the period of time in which the cancellation price is to be paid. This must be done prior to the expiration of the one-year period. Proceedings under the Municipal Act, R.S.O. 2001 are then stayed during the term of the extension agreement provided that all of the terms and conditions of the agreement are met.

We have received a request from Mr. Murray Zehr to enter into an extension agreement. Mr. Zehr has committed to a payment of \$25,000 by the end of October 2024 with the balance being paid in full by May 1, 2025.

**RECOMMENDATION**

That the Director of Administrative Services be authorized to sign an Extension Agreement for the property at 1033 Pattullo Avenue, Unit 17, Woodstock, Ontario with Mr. Murray Zehr.

*Authored by: Meredith Currah, Taxation Coordinator*

*Approved by: Diane Campbell, CPA, CA, Director of Administrative Services*

*Approved by: David Creery, P. Eng, MBA, Chief Administrative Officer*