



CHANGES TO TAX SALE LEGISLATION AND REGULATION

January 3, 2018

A number of the changes to tax registrations and tax sales that were brought about by Bill 68, *Modernizing Ontario's Municipal Legislation Act, 2017*, were to come into force upon proclamation of the Lieutenant Governor. We have been advised by the Ministry that these changes have now been proclaimed and came into force on January 1, 2018. These changes will soon be shown on [e-Laws](#).

Amendments to the *Municipal Tax Sales Rules* (O. Reg. 181/03) were filed on December 21, 2017 as [O. Reg. 571/17](#) and came into force on January 1, 2018.

Here are some of the highlights of these changes. Please note that the following changes only apply in respect of land where a tax arrears certificate was registered *after* January 1, 2018 (*Municipal Act, 2001*, s. 388.2).

- **More options for advertising tax sales**
Full newspaper ad first week, smaller ads in subsequent weeks, as well as an ad on website of Treasurer's choosing
- **Cheques certified by a credit union are acceptable in tax sales**
Caisses Populaires and authorized foreign banks also acceptable
- **Expedited tax registration and tax sale for cancelled corporate properties**
Register immediately, advertise for sale 90 days later
- **Extension agreements do not have to be authorized by a by-law**
Council may delegate authority to Treasurer, or someone else
- **Municipalities will not be able to apply for payments out of court**
May still apply if a tax arrears certificate was registered before January 1, 2018
- **New forms, available online**
The Forms required under Section 4 of the Rules are revoked and are replaced by the Forms set out in Schedule 5 of O. Reg. 571/17. The forms are available at <http://www.forms.ssb.gov.on.ca/mbs/ssb/forms/ssbforms.nsf/>

OVERVIEW ONLY—PLEASE REFER TO THE RULES AND LEGISLATION

The foregoing is an overview only. For any and all legal and/or procedural purposes, please refer directly to the applicable Rules and legislation.

DETAILS TO FOLLOW

We will soon send out a more detailed look at the changes to the Rules and the legislation.

Best regards,

The Realtax Team