



The Corporation of the
City of Sault Ste. Marie
COUNCIL REPORT

March 23, 2026

TO: Mayor Matthew Shoemaker and Members of City Council
AUTHOR: Lisa Petrocco, Manager of Taxation
DEPARTMENT: Corporate Services
RE: 2025 Tax Sale Results

Purpose

The purpose of this report is to present the result of the 2025 Tax Sale.

Background

On February 27, 2024, staff registered tax arrears certificates on 22 properties, representing \$307,510.79 in outstanding property tax revenue.

The registration of a tax arrears certificate initiates the legislated tax sale process. The properties included in the 2025 results reflect outcomes realized through to and including the tax sale, which was held on June 11, 2025.

Analysis

Of the 22 properties that were registered, 11 proceeded to the tax sale. One property from the 2024 tax sale did not sell and was offered again during the 2025 tax sale, where it sold. This 2024 property is not included in the summary below

Final outcomes are summarized below:

	No. of Properties	Amount
Properties Redeemed Prior to Tax Sale	11	128,162.44
Properties Redeemed by the owner after the Tax Sale	1	7,042.76
Property - title complication - No dealings indicator registered	1	21,442.80
Properties sold through tax sale	3	22,497.61
Properties that remain outstanding	6	128,365.18
	22	\$ 307,510.79

The properties that remain outstanding will be offered again during the 2026 tax sale.

Financial Implications

The tax sale process is a collection measure of last resort used to address significantly overdue property tax accounts for which other collection efforts have

2025 Tax Sale Results

March 23, 2026

Page 2.

not resulted in payment. This process supports the City's ability to recover unpaid property taxes.

Strategic Plan / Policy Impact / Climate Impact

Not applicable.

Recommendation

It is therefore recommended that Council take the following action:

Resolved that the report of the Manager of Taxation dated March 23, 2026 concerning the 2025 Tax Sale Results be received as information.

Respectfully submitted,

Lisa Petrocco, CPA, CGA

Manager of Taxation

705.541.7065

l.petrocco@cityssm.on.ca