



Minutes of the Regular Meeting of Council held on Tuesday, April 12th, 2022 at 7:00 p.m. in Meeting Room and via Teleconference call.

1. Opening of Meeting and Call to Order:

The Deputy Mayor called the meeting to order at 7:00 p.m. and welcomed those in attendance.

2. Roll Call: Deputy Mayor took a roll call:

<u>Attendance:</u>	<u>Present</u>	<u>Absent</u>
Mayor Matt Reimer	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Councilor Louanne Caza	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Councilor Annie Toupin-Keft	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Councilor Wendy K. Weller	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Councilor Bonita Culhane	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Clerk Treasurer – Karine Pelletier

Members of the audience present: 16

Moved by Bonita Culhane
Seconded by Louanne Caza

86/2022
Deputy Mayor

THAT Councillor Wendy K. Weller be appointed as Deputy Mayor for the Regular Meeting of April 12, 2022.

Carried

Moved by Louanne Caza
Seconded by Bonita Culhane

87/2022
Leave of Absence

THAT Council agrees to grant a leave of absence to Member Matt Reimer & Annie Toupin-Keft from the April 12th, 2022 Regular Meeting of Council due to appropriate advance notice submitted to the Clerk.

Carried

3. Adoption of the Agenda and Addendum:

Moved by Bonita Culhane
Seconded by Louanne Caza

88/2022
Adoption of Agenda

THAT the agenda for the Regular Council Meeting of April 12, 2022 be adopted.

Carried

4. Disclosure of Pecuniary Interest: None

5. Minutes of Previous Meetings :

Moved by Louanne Caza
Seconded by Bonita Culhane

89/2022
Regular Minutes

THAT the minutes for the Regular Council meeting held on March 8, 2022 be adopted.

Carried

Moved by Bonita Culhane
Seconded by Louanne Caza

90/2022
Special Minutes

THAT the minutes for the Special Council meeting held on March 9, 2022 be adopted.

Carried

6. Matters arising from the minutes: None

7. Deputations / Delegations: None

8. Correspondence / Information:

- a) Canadian Heritage – Canada Day Funding – Received and Read.
- b) Kirkland Lake Gold - Agnico Eagle – Completion of Merger – Received and Read.
- c) Ministry of Infrastructure – Broadband – Received and Read.
- d) Ministry of Energy – New Electricity Resources – Received and Read.
- e) Ministry of Municipal Affairs and Housing – 2020 Financial Return (FIR) – Received and Read.
- f) Minister of Canadian Heritage – Activities involving the Russian and Belarusian governments – Received and Read.
- g) Ministry of Municipal Affairs and Housing – Status of Emergency order – Received and Read.

9. Members Update Reports :

Councillor Louanne Caza

Tourist Centre

- The Tourist Centre will be open on weekends beginning May 21st until the students begin. It will then be open 7 days a week.
- Clean up of the Tourist Centre will begin on April 26th at 9:00 a.m. All volunteers are welcome and any students who need their hours are also welcomed to help.
- Ten members of committees and public members have gone through the Time Capsule and documented all of the items. Everything was accounted for and the Time Capsule has been sealed by Public Works and taken to the Township Office to be stored until re-opening and it will be displayed at the Tourist Centre.
- The Tourist Committee do require more information regarding the McGarryopoly and are waiting for the information before advancing with the game.
- A Budget meeting is schedule for next week with the Committee.

Councillor Bonita Culhane

Recreation Committee

- On April 11th the Recreation Committee met at the Community Centre, there were two members in the audience and virtual attendance was also available. Plans for the Easter Egg Hunt were discussed. This will take place on Saturday, April 16, 2022 from 1:00 p.m. to 3:00 p.m. and we are encouraging parents to come and attend as well.
- The Committee will meet again on April 20th to discuss ideas presented from the public at last night's meeting and we will go in camera to discuss the yearly budget at 7:00 p.m. in the meeting room.
- March break had two days of activities, Thanks to Mayor Matt Reimer and Willie Reimer on instructed all the residents on the proper procedures of curling, which took place in the afternoon and was enjoyed by all. St-Patrick's day celebration was also enjoyed with crafts and cupcake decorating. It kept everyone busy. Thank you to the volunteers: Maggie Baker and Muriel Rose for the great help and thanks to the parents who stayed and participated. Thank you to the Committee for taking time to make this event successful. The attendance for the first day was 6 and the second day, counting the committee members and volunteers, was a total of 27.
- On Friday, April 18th, the children were entertained at our local Legion and we thank all who help. Public works supplied the snow for the slider.
- Regular monthly meetings are held on the first Tuesday of the month at the Community Centre at 7:00 p.m. and the agenda are always posted by Township staff.

Fire Department

- The meetings are held on the last Sunday of each month but are not open to the public.
- Applications are available for volunteers to apply. Training and your firefighting gear is supplied. If you or someone you know is interested, you can make arrangements to pick up an application or have one delivered if you wish to your house. We are looking for more members to fulfill the brigade.

Councillor Wendy Weller

Strategic Planning Committee

- The Committee met on March 22, 2022 at 7:00 p.m. Three items were discussed:
 - a) The McGarryopoly game – A letter was written by Chair person Wendy Weller of Strategic Planning to the Chair Louanne Caza of the Tourist Committee about the game. The letter asked the Tourist Committee if they would like to further proceed with the game. A small package of information was also included. It was suggested that the members of the Strategic Committee be involved with the game if the Tourist Committee decide to move forward with the idea.
 - b) Highway signs – More information is being collected and a decision will be forthcoming at the April meeting.
 - c) Loose Parts Park – A discussion took place between the committee members and further information must be collected and added to the Council Report before the committee approval to send to Council.
- The next Committee meeting will be on April 26th at 7:00 p.m in the meeting room. At the present time the committee has no openings.

10. New Business :

- a) Moved by Louanne Caza
Seconded by Bonita Culhane

**91/2022
KLDCC**

THAT Council purchase an annual membership of \$200.00 with the Kirkland Lake District Chamber of Commerce.

Carried

- b) Moved by Louanne Caza
Seconded by Bonita Culhane

**92/2022
Tourist Minutes**

THAT the minutes for the Tourist Committee meeting held on February 2, 2022 be adopted.

Carried

- c) Moved by Bonita Culhane
Seconded by Louanne Caza

**93/2022
Recreation Minutes**

THAT the minutes for the Recreation Committee meeting held on February 1, 2022 be adopted.

Carried

- d) Moved by Louanne Caza
Seconded by Bonita Culhane

**94/2022
Bell Canada**

THAT Council have read and approve the 911 Service Agreement from Bell Canada.

Carried

- e) Moved by Bonita Culhane
Seconded by Louanne Caza

**95/2022
Centre de Sante exercices**

THAT Council agrees to grant the Centre de Sante Communautaire du Temiskaming access to the Community Centre and storage space for their exercise program free of charge.

Carried

- f) Moved by Louanne Caza
Seconded by Bonita Culhane

**96/2022
Knights of Columbus**

THAT Council grant the use of the gymnasium, the canteen and the kitchen at the Community Centre free of charge for Mother's Day Breakfast on May 6, 7 & 8, 2022 to the Knights of Columbus.

Carried

- g) Moved by Bonita Culhane
Seconded by Louanne Caza

97/2022
ESCEN Bursaries

THAT Council approve a donation for 2 bursaries of \$100.00 towards a bursary for students residing in the Township of McGarry pursuing post-secondary studies to Ecole Secondaire Catholique l'Envolee du Nord.

Carried

- h) Moved by Louanne Caza
Seconded by Bonita Culhane

98/2022
KLDCS Bursaries

THAT Council approve a donation for 2 bursaries of \$100.00 towards a bursary for students residing in the Township of McGarry pursuing post-secondary studies to KLDCS.

Carried

- i) Moved by Bonita Culhane
Seconded by Louanne Caza

99/2022
XYZ Storage Space

THAT Council grant the space beside the entrance door to the McGarry & District XYZ Seniors Club to install equipment for an office in order to update their services to their members.

Deferred

- j) Moved by Bonita Culhane
Seconded by Louanne Caza

100/2022
Strategic Minutes

THAT the minutes for the Strategic Committee meeting held on February 22, 2022 be adopted.

Carried

- k) Moved by Bonita Culhane
Seconded by Louanne Caza

101/2022
Library Board Minutes

THAT the minutes for the McGarry Public Library Board meeting held on February 28, 2022 be adopted.

Carried

11. Passing of Accounts:

- Moved by Louanne Caza
Seconded by Bonita Culhane

102/2022
Accounts

THAT the following accounts be approved for payment:

MARCH 2022

Payroll: \$ 37,852.20

General: \$ 346,003.02

Carried

12. Passing of By-Laws: None

13. a) Submitted Questions :

Question #1 - Submitted by Evelyn Smith: To Mayor and Council, I would like to submit a question for the next regular Council Meeting and I would like a written reply of Council's answer.

Council is continually trying to find a way to raise money to fund community projects. One way to do this would be to charge property owners for work done on their properties by town employees and summer students such as cutting grass, trees, etc. Instead of spending taxpayer dollar, the money generated (money that is rightfully owed to the township) could fund projects that benefit the community.

When will Council instruct township staff to charge for all work done on private properties, the same way they charge work to fix water breaks that are on privately owned land? Respectfully, Evelyn Smith.

Council reviewed the question and a discussion took place. Council advised the Clerk to look into a schedule of fees to charge the homeowners for the services provided to their property by the Township Staff. They have directed the Clerk to bring this matter back to Council for further review at the next meeting. The Clerk mentioned that if this is passed it would have to be the same across the board for everyone.

Question #2- Submitted by Muriel Rose: To Mayor and Council. I attended the Strategic Planning Committee Meeting on March 22nd. McGarryopoly was on the agenda but I didn't hear any discussion on this project. Before Council votes on whether to approve it or not, I would be interested in having answers to the following questions, which I am hereby submitting for the next regular Council meeting. I am also requesting a written reply of the answers.

- A. Where is the money coming from to upfront the project?
- B. Who will be responsible for promoting and managing this fundraising project?
- C. Will there be a periodic report made public so residents know how much has been collected and where it was spent?
- D. How often will the financial reports on this project be published, And,
- E. Why are committees having fundraisers?

The Deputy Mayor (Councillor Wendy K. Weller) replied that the Chair of the Strategic Committee had sent a letter to Mrs. Rose prior to the meeting on behalf of the Strategic Committee.

Question #3 - Submitted by Muriel Rose: To Mayor and Council, I would like the following questions to be answered at the next regular Council meeting and I am requesting a written reply of the answers.

Throughout 2021 Kirkland Lake Council was transparent with its residents reporting in newspaper articles the community's standing with regards to the total number of properties in tax arrears and the total monetary value of non-collectable taxes. Will this Council be as transparent and share with the residents of McGarry answers to the following public information questions?

- A. What are the total number of properties, excluding mining claims, in tax arrears?
- B. What is the total monetary valued of non-collectable taxes? And,
- C. When will the list for Sale of Land for Tax Arrears by Public Tender be published?

The Clerk presented a Chart showing information on Tax Arrears. She explained that these numbers change on a daily basis. The Clerk has been communicating with the Ministry of Municipal Affairs and with the Auditor regarding the arrears. A Tax Arrears and Collection Policy has been brought to Council for review and is being finalized. Once finalized, this policy will be brought forward at a future Council Meeting for approval. Council has also approved to hire Real Tax. This company specializes in Tax Collection and will be a great asset in helping to change these numbers positively.

The Clerk explained that they have been focusing on Tax Arrears and in the past month, we have been able to collect over \$150,000.00, and many other arrangements have been made.

b) Audience Questions:

Question #1 - Merdy Armstrong asked if Council would be communicating with MPAC to see if they could physically come to the Township of McGarry to look into everyone assessment in person instead of doing it remotely.

A discussion took place and it was mentioned that the prices of housing have gone up substantially and the assessment is often based on the price of sale for surrounding houses. The Clerk also mentioned that everyone is able to request a reconsideration if they feel their assessment is too high. Council will look into having MPAC come to the Township in person.

Question #2 – Muriel Rose addressed the Chair of the Strategic Committee regarding the letter that was sent to her in response to her questions she submitted to Council. She felt her questions were not answered and that the letter and response should come from Council on letterhead and not from the Chair of the Committee.

A discussion took place and Council advised the Clerk to send a response on letterhead on behalf of the Council.

14. Closed Meeting:

Moved by Bonita Culhane

103/2022

Seconded by Louanne Caza

Closed

THAT Council goes into closed session at 8:06 p.m. Under the Ontario Municipal Act 239 (2) (a) the security of the property of the municipality or local board; (b) personal matters about an identifiable individual, including municipal or local board employees;

Carried

Moved by Louanne Caza
Seconded by Bonita Culhane

104/2022
Out Closed

THAT Council come out closed session at 9:03 p.m.

Carried

Moved by Louanne Caza
Seconded by Bonita Culhane

105/2022
Pay Grid – Clerk Typist

THAT the Clerk-Typist Receptionist be moved to Step 3 of the pay grid.

Carried

Moved by Bonita Culhane
Seconded by Louanne Caza

106/2022
Pay Grid - Bookkeeper

THAT the Bookkeeper be moved to Step 2 of the pay grid.

Carried

15. Confirmation By-Law:

Moved by Bonita Culhane
Seconded by Louanne Caza

107/2022
Confirmation

THAT a By-Law to confirm the proceedings of Council be read three times and passed this 12th day of April and numbered By-Law 2022-13.

Carried

16. Adjournment:

Moved by Bonita Culhane
Seconded by Louanne Caza

108/2022
Adjournment

THAT this meeting be adjourned at 9:04 p.m.

Carried



DEPUTY MAYOR

CLERK-TREASURER

8 (a)

Financial statements of
**Municipal Property Assessment
Corporation**

December 31, 2021

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Independent Auditor's Report

To the Board Members of
Municipal Property Assessment Corporation

Opinion

We have audited the financial statements of Municipal Property Assessment Corporation (the "Corporation"), which comprise the statement of financial position as at December 31, 2021, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies (collectively referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Corporation as at December 31, 2021, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Corporation in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Other Information

Management is responsible for the other information. The other information comprises the information included in the Annual Report, but does not include the financial statements and our auditor's report thereon. The Annual Performance Report is expected to be available to us after the date of this auditor's report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

When we read the Annual Report, if we conclude that there is a material misstatement therein, we are required to communicate the matter with those charged with governance.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Corporation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Corporation or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Corporation's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian GAAS will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Corporation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Corporation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Corporation to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Other matter

The financial statements of the Corporation as at and for the year ended December 31, 2020 were audited by another auditor who expressed an unmodified opinion on those statements dated March 30, 2021.

Deloitte LLP

Chartered Professional Accountants
Licensed Public Accountants
March 30, 2022

Municipal Property Assessment Corporation**Statement of financial position**

As at December 31, 2021

(In thousands of dollars)

	Notes	2021 \$	2020 \$
Assets			
Current assets			
Cash		16,519	10,233
Investments	3	—	2,076
Accounts receivable		3,335	3,728
Prepaid expenses		2,054	2,570
		21,908	18,607
Long-term investments			
Long-term investments	3	147,690	131,493
Capital assets	4	8,804	10,343
Long-term prepaid expenses		367	—
Intangible assets	5	9	50
		178,778	160,493
Liabilities			
Current liabilities			
Accounts payable and accrued liabilities	14	27,909	27,425
Deferred revenue	6	2,761	1,801
Current portion of capital leases	10	685	759
		31,355	29,985
Employee future benefits			
Employee future benefits	7	49,267	49,899
Deferred lease inducements		1,901	2,306
Long-term portion of capital leases	10	463	1,116
		82,986	83,306
Commitments and contingencies			
	9 and 11		
Net assets			
Unrestricted		6,958	6,816
Internally restricted	8	81,169	61,853
Invested in capital and intangible assets		7,665	8,518
		95,792	77,187
		178,778	160,493

The accompanying notes are an integral part of the financial statements.

Approved by the Board of Directors

Adam J. Smith, Director

[Signature], Director

Municipal Property Assessment Corporation**Statement of operations**

Year ended December 31, 2021

(In thousands of dollars)

	2021	2020
	\$	\$
Revenue		
Municipal	214,919	214,919
Other	23,601	19,884
Interest and dividend income	3,353	3,217
	241,873	238,020
Expenses		
Salaries and benefits	186,315	182,419
Professional services	13,320	12,741
Information technology	11,222	10,578
Facilities	8,581	9,013
General and administrative	6,096	6,411
Royalties	4,024	3,352
Amortization of capital and intangible assets	3,601	3,883
Gain on disposal of capital assets	(65)	(245)
	233,094	228,152
Excess of revenue over expenses before change in fair value of investments	8,779	9,868
Change in fair value of investments	6,998	8,229
Excess of revenue over expenses for the year	15,777	18,097

The accompanying notes are an integral part of the financial statements.

Municipal Property Assessment Corporation

Statement of changes in net assets

Year ended December 31, 2021

(In thousands of dollars)

	Unrestricted	Internally restricted	Invested in capital and intangible assets	2021 Total	2020 Total
Notes	\$	\$	\$	\$	\$
	(Note 8)				
Net assets, beginning of year	6,816	61,853	8,518	77,187	65,460
Excess of revenue over expenses for the year	19,313	—	(3,536)	15,777	18,097
Remeasurements and other items on employee future benefits	2,828	—	—	2,828	(6,370)
Acquisition of capital and intangible assets	(2,054)	—	2,054	—	—
Proceeds from disposal of capital and intangible assets	98	—	(98)	—	—
Incurred lease obligations for vehicles accounted for as capital leases	32	—	(32)	—	—
(Repayment) retirement of lease obligations for vehicles accounted for as capital leases	(759)	—	759	—	—
Interfund transfers to internally restricted reserves	(19,316)	19,316	—	—	—
Net assets, end of year	6,958	81,169	7,665	95,792	77,187

The accompanying notes are an integral part of the financial statements.

Municipal Property Assessment Corporation

Statement of cash flows

Year ended December 31, 2021

(In thousands of dollars)

	Notes	2021 \$	2020 \$
Operating activities			
Excess of revenue over expenses for the year		15,777	18,097
Employee future benefits payments	7	(505)	(308)
Add (deduct): Items not affecting cash			
Change in fair value of investments		(6,998)	(8,229)
Reinvested investment income		(3,122)	(2,948)
Employee future benefits expense	7	2,701	2,762
Amortization of capital assets		3,560	3,830
Amortization of intangible assets		41	53
Gain on disposal of capital assets		(65)	(245)
Amortization of lease liabilities		(405)	(167)
		<u>10,984</u>	<u>12,845</u>
Changes in non-cash working capital			
Accounts receivable		393	(369)
Prepaid expenses		149	(249)
Accounts payable and accrued liabilities		484	2,139
Deferred revenue		960	493
		<u>12,970</u>	<u>14,859</u>
Investing activities			
Purchase of investments		(7,343)	(17,532)
Proceeds from sale of investments		3,342	5,532
Purchase of capital assets		(2,022)	(2,040)
Proceeds on disposal of capital assets		98	270
Purchase of intangible assets		—	(11)
		<u>(5,925)</u>	<u>(13,781)</u>
Financing activity			
Repayment of lease obligations		<u>(759)</u>	<u>(755)</u>
Increase in cash during the year		6,286	323
Cash, beginning of year		10,233	9,910
Cash, end of year		<u>16,519</u>	<u>10,233</u>
Supplementary cash flow information			
Non-cash transactions			
Acquisition of leased vehicles		(32)	(16)
Incurrence of lease obligations		32	16

The accompanying notes are an integral part of the financial statements.

Municipal Property Assessment Corporation

Notes to the financial statements

December 31, 2021

(In thousands of dollars)

1. Description of business

Municipal Property Assessment Corporation (the Corporation), formerly the Ontario Property Assessment Corporation, was incorporated effective January 1, 1998 and is a special act corporation under the Municipal Property Assessment Corporation Act, 1997 (Ontario). The Corporation is responsible for providing property assessment services for municipalities in the Province of Ontario, as well as providing other statutory duties and other activities consistent with such duties as approved by its board of directors. All municipalities in Ontario are members of the Corporation.

2. Summary of significant accounting policies

The financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations.

The significant accounting policies are summarized as follows.

Fund accounting

The financial statements include the following funds:

- The unrestricted fund comprises mainly amounts available for immediate use for the general purpose of the Corporation.
- The reserve for board-appropriated working fund is set aside by the board of directors in accordance with the Corporation's reserve strategy for contingencies and funding for identified one-time expenditures.
- The reserve for employee future benefits is the portion of net assets consisting of internally restricted investments set aside to settle employee future benefits.
- The reserve for enumeration was established to fund the costs associated with the preparation of preliminary voters' lists for municipal and school board elections. The next enumeration process is scheduled for 2022.
- The reserve for assessment update was established to fund the costs associated with the assessment update. The Corporation generally contributes \$2,400 annually to the reserve but may vary the annual contribution with approval from the board of directors. The unspent reserve balance will be maintained to finance the Assessment Update when the Minister of Finance announces the new Assessment date and will be drawn down as expenses are incurred.
- Invested in capital and intangible assets represents assets that have been invested in long-lived capital and intangible assets which are not readily converted to cash, net of any liabilities related to the acquisition of those assets.

Financial instruments

The Corporation records cash, accounts receivable, accounts payable and accrued liabilities initially at fair value and subsequently at amortized cost. Financial assets are tested for impairment at the end of each reporting period when there are indications the assets may be impaired.

Investments are recorded at fair value. Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred.

Municipal Property Assessment Corporation

Notes to the financial statements

December 31, 2021

(In thousands of dollars)

2. Summary of significant accounting policies (continued)

Capital assets

Capital assets are recorded at cost and are amortized using the straight-line method as follows:

Office equipment	5 years
Furniture and fixtures	5 to 10 years
Computer equipment	3 to 4 years
Small boats and vessels	3 to 8 years
Vehicles under capital lease	5 years

Leasehold improvements are also amortized on a straight-line basis over the term of the lease or ten years, whichever is less.

Impairment of long-lived assets

The Corporation reviews the carrying amount, amortization and useful lives of its long-lived assets on an annual basis. If the long-lived asset no longer has any long-term service potential to the Corporation, the excess of the net carrying amount over any residual value is recognized as an expense in the statement of operations.

Intangible assets

Intangible assets consist of computer software, which is recorded at cost and is amortized over three years.

The costs of developing in-house software are expensed as incurred.

Revenue recognition

Municipal revenue relates to assessment services and is recognized in the year in which the services are provided and collection is reasonably assured.

Other revenues are comprised of services sold and products delivered from business development. These revenues are recognized when the services have been provided and/or the product is delivered, and collection is reasonably assured.

Interest income is recognized when earned.

The Corporation follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Employee future benefits

The Corporation has defined benefit plans that provide for post-retirement medical and dental coverage and special termination benefits for defined eligible employees. Certain investments have been internally restricted but not segregated to pay for post-retirement benefits.

Municipal Property Assessment Corporation

Notes to the financial statements

December 31, 2021

(in thousands of dollars)

2. Summary of significant accounting policies (continued)

Employee future benefits (continued)

The Corporation has the following policies:

- The Corporation accrues its obligations under defined benefit plans and the related costs when the benefits are earned through current service using the accounting valuation method.
- The cost of post-employment benefits earned by employees is actuarially determined using the projected benefit method pro-rated on service and management's best estimates of retirement ages of employees, expected health-care costs and dental costs. The accrued benefit obligation related to employee future benefits is discounted using market rates on high-quality debt instruments.
- Remeasurements and other items are composed of actuarial gains (losses) on the accrued benefit obligation and arise from differences between the actual and expected experience and from changes in the actuarial assumptions used to determine the accrued benefit obligation, past service costs and gains and losses arising from settlements and curtailments. Actuarial gains and losses arise when the accrued benefit obligations change during the year. The actuarial gains and losses and other remeasurements including plan amendments are recorded in the statement of changes in net assets when incurred.

In addition, all employees of the Corporation are part of a defined benefit multi-employer benefit plan providing both pension and other retirement benefits. Contributions made to this plan are expensed as paid as the plan is accounted for as a defined contribution plan.

Deferred lease inducements

Lease liabilities include deferred lease inducements, which represent the free rent and improvement allowances received from landlords and are amortized over the term of the lease, and step-rent liability, which represents the difference between the average annual rent over the term of the lease agreement and actual rent paid in the year.

Use of estimates

In preparing the Corporation's financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates. Accounts requiring significant estimates include accounts payable and accrued liabilities, useful lives of capital assets and employee future benefits.

3. Investments

Investments are held within third party managed accounts, which invest independently.

The current portion of investments consists of amounts that management estimates to be liquidated within 12 months.

Long-term investments consist of amounts that management estimates and intends to hold longer than 12 months for future use.

Municipal Property Assessment Corporation**Notes to the financial statements**

December 31, 2021

(In thousands of dollars)

3. Investments (continued)

The breakdown of total investments by category is outlined below:

	2021	2020
	\$	\$
Cash	250	—
Fixed income	82,154	80,910
Equity	47,528	38,525
Real assets	17,758	14,134
	147,690	133,569
Less: Current portion	—	2,076
Long-term investments	147,690	131,493

The Corporation internally restricts certain securities to fund employee future benefits.

The breakdown of total investments by intended use is outlined below:

	2021	2020
	\$	\$
General investments	76,845	69,895
Internally restricted investments	70,845	63,674
	147,690	133,569

4. Capital assets

	Cost	Accumulated amortization	2021 Net	2020 Net
	\$	\$	\$	\$
Office equipment	546	545	1	3
Furniture and fixtures	8,442	7,437	1,005	901
Computer equipment	15,263	12,933	2,330	2,273
Small boats and vessels	390	377	13	16
Leasehold improvements	20,991	16,605	4,386	5,421
Vehicles under capital lease	3,768	2,750	1,018	1,729
Assets under construction	51	—	51	—
	49,451	40,647	8,804	10,343

5. Intangible assets

	Cost	Accumulated amortization	2021 Net	2020 Net
	\$	\$	\$	\$
Computer software	3,022	3,013	9	50

Municipal Property Assessment Corporation**Notes to the financial statements**

December 31, 2021

(In thousands of dollars)

6. Deferred revenue

	2021	2020
	\$	\$
Business development unearned revenue and customer down payments	2,583	1,620
Other deferred amounts	178	181
	2,761	1,801

7. Employee future benefits

The Corporation has accrued an obligation for its post-employment benefits as follows:

Employees who transferred to the Corporation from the Government of Ontario on December 31, 1998

- Employees who transferred to the Corporation with less than ten years of service with the province will receive post-retirement group benefit coverage through the Corporation for themselves and for their dependants' lifetimes. The cost of these benefits is shared equally between the Corporation and the employee for those employees who retire after January 1, 2018.

The Government of Ontario continues to provide post-retirement benefits for employees who transferred to the Corporation with ten or more years of service with the province.

Employees hired by the Corporation after December 31, 1998

- These employees will receive post-retirement group benefit coverage for themselves and for their dependants through the Corporation until age 65.

All employees

- The Corporation is a Schedule II employer under the Workplace Safety and Insurance Act (Ontario), 1997 and follows a policy of self-insurance for all its employees. The obligation as at December 31, 2021 is \$829 (\$1,261 in 2020) and is included in the total obligations below.

Information about the Corporation's accrued benefit obligations and accrued benefit liabilities is as follows:

	2021	2020
	\$	\$
Accrued benefit obligations, beginning of year	49,899	41,075
Current service costs	1,298	1,447
Interest on accrued obligations	1,403	1,315
Actuarial (gain) losses	(2,828)	6,370
Contributions	(505)	(308)
Accrued benefit obligations, end of year	49,267	49,899

Municipal Property Assessment Corporation**Notes to the financial statements**

December 31, 2021

(In thousands of dollars)

7. Employee future benefits (continued)*All employees (continued)*

The employee future benefits expense recorded in the statement of operations during the year is as follows:

	2021	2020
	\$	\$
Current service costs	1,298	1,447
Interest on accrued obligations	1,403	1,315
	2,701	2,762

Remeasurements and other items, consisting of curtailments, settlements, past service costs and actuarial gain of \$2,828 (loss of \$6,370 in 2020), have been recognized directly in net assets.

The significant actuarial assumptions adopted in measuring the Corporation's accrued benefit obligations are as follows:

	2021	2020
	\$	\$
Discount rate	3.10%	2.8%
Health care inflation	5.4% grading down to 4% by 2040	5.55% grading down to 4% by 2040
Vision and dental care inflation	4.93% grading down to 4% by 2040	4.71% grading down to 4% by 2040

The date of the most recent actuarial valuation of the accrued benefit obligations was December 31, 2019.

The Corporation paid \$28,150 (\$27,634 in 2020) of employer and employee contributions to the defined benefit multi-employer benefit plan.

8. Internally restricted net assets

	2021	2020
	\$	\$
Reserve for board-appropriated working fund	47,283	37,121
Reserve for employee future benefits	21,578	13,775
Reserve for enumeration	2,200	2,681
Reserve for assessment update	10,108	8,276
	81,169	61,853

Interfund transfers are approved by the board of directors. During the year, the board of directors approved the transfers between the unrestricted fund and the internally restricted net assets as follows: \$10,162 to (\$11,400 to in 2020) the board-appropriated working fund reserve to pay for future one-time expenditures; \$1,832 to (\$1,389 to in 2020) the assessment update reserve to set aside funds for the property assessment process, and \$481 from (\$1,968 to in 2020) the enumeration reserve.

Municipal Property Assessment Corporation

Notes to the financial statements

December 31, 2021

(In thousands of dollars)

8. Internally restricted net assets (continued)

The purpose and use of the employee future benefits reserve was approved by the board of directors at initial setup, and an annual approval for transfers is not required. A transfer of \$7,803 to (\$1,611 from in 2020) the employee future benefit reserve was made during the year.

Refer to note 2 for a description of the reserves.

9. Commitments

The Corporation has commitments under various operating leases for properties. Minimum lease payments due in each of the next five years and thereafter are as follows:

	\$
2022	4,714
2023	4,579
2024	3,590
2025	2,906
2026	1,814
Thereafter	703
	<u>18,306</u>

The Corporation is also committed to paying operating costs and property taxes on its various property leases.

10. Capital leases

The Corporation entered into several vehicle leases with an interest rate of between 2.51% and 4.34%, with lease terms up to 60 months. On termination of the lease, the Corporation has guaranteed a certain residual value of the vehicle to the lessor, depending on the ultimate lease term.

As at December 31, 2021 the current portion of the capital leases is \$685 (\$759 in 2020) and the long-term portion is \$463 (\$1,116 in 2020).

Future minimum annual lease payments required under capital lease arrangements are as follows:

	\$
2022	729
2023	412
2024	57
2025	8
Total lease payments	1,206
Less: amount representing interest	<u>(58)</u>
	1,148
Less: current portion	<u>685</u>
	<u>463</u>

Municipal Property Assessment Corporation

Notes to the financial statements

December 31, 2021

(In thousands of dollars)

11. Contingent liabilities and guarantees

The Corporation has been named as a defendant in certain legal actions in which damages have either been sought or, through subsequent pleadings, could be sought. The outcome of these actions is not determinable or is considered insignificant as at December 31, 2021 and, accordingly, no provision has been made in these financial statements for any liability that may result. Any losses arising from these actions will be recorded in the year the related litigation is settled.

In the normal course of business, the Corporation enters into agreements that meet the definition of a guarantee, as outlined in the Chartered Professional Accountants of Canada Handbook. The Corporation's primary guarantee subject to disclosure requirements is as follows:

- The Corporation enters into agreements that include indemnities in favor of third parties, such as purchase agreements, confidentiality agreements, leasing contracts, information technology agreements and service agreements. These indemnification agreements may require the Corporation to compensate counterparties for losses incurred by the counterparties as a result of breaches of contractual obligations, including representations and regulations, or as a result of litigation claims or statutory sanctions that may be suffered by the counterparty as a consequence of the transaction. The terms of these indemnities are not explicitly defined and the maximum amount of any potential reimbursement cannot be reasonably estimated.

The nature of the above indemnifications prevents the Corporation from making a reasonable estimate of the maximum exposure due to the difficulties in assessing the amount of liability, which stems from the unpredictability of future events and the unlimited coverage offered to counterparties. Historically, the Corporation has not made any significant payments under such or similar indemnification agreements and, therefore, no amount has been accrued in the statement of financial position with respect to these agreements.

12. Risk management

Market risk

The Corporation's investments are susceptible to market risk, which is defined as the risk the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. The Corporation's market risk is affected by changes in the level or volatility of market rates or prices, such as interest rates, foreign currency exchange rates and equity prices. The Corporation is subject to cash flow interest rate risk due to fluctuations in the prevailing levels of market interest rate sensitive investments. The risk is mitigated through the Corporation's investment policy, which requires investments to be held in high grade, low risk investments.

Credit risk

Credit risk arises from the potential a counterparty will fail to perform its obligations. The Corporation is exposed to credit risk from banks and debtors. The risk is mitigated in that the Corporation conducts business with reputable financial institutions and its debtors are mainly entities within a level of the provincial government.

Liquidity risk

Liquidity risk is the risk the Corporation will not be able to meet its financial obligations as they come due. The Corporation manages liquidity through regular monitoring of forecasted and actual cash flows.

Municipal Property Assessment Corporation

Notes to the financial statements

December 31, 2021

(In thousands of dollars)

13. Credit facility

The Corporation has an unsecured credit facility of \$10,000 to be used for its operations, which is renewable annually. The credit facility was temporarily extended to \$50,000 in 2020 and continued to December 31, 2021. Starting on January 1, 2022, the extended credit facility was not renewed. The unsecured credit facility of \$10,000 remains in place.

14. Government remittances

Government remittances consist of workplace safety insurance costs, sales taxes and payroll withholding taxes required to be paid to government authorities when the amounts come due. In respect of government remittances, \$3,258 (\$3,140 in 2020) is included in accounts payable and accrued liabilities.

15. Significant event

On March 11, 2020, the World Health Organization characterized the outbreak of a strain of the novel coronavirus ("COVID-19") as a pandemic which has resulted in a series of public health and emergency measures that have been put in place to combat the spread of the virus. The duration and impact of COVID-19 is unknown at this time. While it has limited business travel, reduced office utilization, and postponed the Assessment Update, it is not possible to reliably estimate the impact that the length and severity of these developments will have on the financial position, results of operations and cash flows of the Corporation in future periods.

16. Prior year comparative figures

Certain of prior year's comparative figures have been reclassified to conform with current year's presentation.

Ministry of the Environment,
Conservation and Parks
Drinking Water and Environmental
Compliance Division
8th Floor
135 St. Clair Avenue West
Toronto ON M4V 1P5
Phone: (416) 314-6378
Fax: (416) 314-3986

Ministère de l'Environnement, de la
Protection de la nature et des Parcs
Division de la conformité en matière d'eau
potable et d'environnement
8^e étage
135, avenue St. Clair Ouest
Toronto (Ontario) M4V 1P5
Tél: (416) 314-6378
Télééc: (416) 314-3986



April 26, 2022

Dear Owners, Operators and Operating Authorities of Drinking Water and Wastewater Systems,

With the expiry of Emergency Orders continued under the *Reopening Ontario (A Flexible Response to COVID-19) Act, 2020* (ROA) on April 27, 2022, please be advised that the use of emergency substitute operators at drinking water and wastewater systems across the province will no longer be permitted under the authority of the act after April 27, 2022. If a municipality in which a system is located has its own drinking water or wastewater related emergency declaration or order(s) in effect, please refer to Ontario regulations [128/04](#), [129/04](#), [170/03](#), and [248/03](#) to determine if the emergency provisions continue to apply.

Please note: After emergency orders continued under the ROA expire, if a system is reaching a critical situation, the ministry has the authority to issue a Director's Order to enable the system owner or operating authority to employ emergency substitute operators under supervision on a short-term basis. A Director's Order may be issued if a municipality has not declared local emergency.

In the event that your drinking water or wastewater system faces any difficulties that may lead to a break in continuity of operations such as staffing, equipment or chemical shortages, please immediately inform the ministry's Spills Action Centre at: 1-800-268-6060.

The ministry's Operator Workforce Matching Portal will continue to be available to systems seeking certified operator resources. The portal will be updated by April 27, 2022, to only include operator profiles of individuals who hold valid certificates and licences who have registered on the portal.

For questions or general inquiries, please contact your local ministry district office. For contact information, please visit the Ministry's district office locator: <https://www.ontario.ca/page/ministry-environment-conservation-and-parks-district-locator>.

Sincerely,



Alison Pilla
Assistant Deputy Minister and Chief Drinking Water Inspector
Drinking Water and Environmental Compliance Division
Ministry of the Environment, Conservation and Parks

#8 (c)

Ministry of the Solicitor General
Office of the Fire Marshal

25 Morton Shulman Avenue
Toronto ON M3M 0B1
Tel: 647-329-1100
Fax: 647-329-1143

Ministère du Solliciteur général
Bureau du commissaire des incendies

25, avenue Morton Shulman
Toronto ON M3M 0B1
Tél.: 647-329-1100
Télééc.: 647-329-1143



MEMORANDUM TO: Heads of Council / Chief Administrative Officers

FROM: Tim Beckett
Acting Ontario Fire Marshal

DATE: April 14, 2022

SUBJECT: O. Reg. 343/22: Firefighter Certification

Dear Heads of Council and Chief Administrative Officers,

I am writing to provide an update on the work that we have been doing on firefighter certification under the [Fire Protection and Prevention Act, 1997](#).

I am pleased to let you know that O. Reg. 343/22: Firefighter Certification has been filed under the Act. It is available on e-Laws [here](#).

Throughout the consultation period, we received tremendous feedback and support from municipalities, fire chiefs, and partner associations including the Ontario Association of Fire Chiefs, Ontario Professional Fire Fighters Association and the Fire Fighters Association of Ontario. The Office of the Fire Marshal (OFM) has been working collaboratively with all partners to understand the regulation and how the OFM can best support departments at the local level throughout the implementation period.

The final regulation reflects changes related to exceptions, transition, and certification standards in response to feedback received during the Regulatory Registry posting period and during the municipal technical briefings. This feedback assisted in finalizing the firefighter certification regulation, which provides flexibility for local municipalities, while supporting firefighter and public safety.

With this regulation, we are not asking that firefighters train to higher levels than they already are. Certification is a process of verification, ensuring that a firefighter is trained to the standard they are required to perform, as set out in the level of service determined by a municipal council or territory without municipal organization.

Mandatory certification in Ontario will validate the training that firefighters receive and, in turn, will create safer communities.

Many of the comments received with respect to implementation have also been or will be addressed in the coming months. For instance, to address capacity pressures within the OFM, we are already increasing the staff complement for both the Ontario Fire College (OFC) and our Academic Standards and Evaluation Unit. This will ensure that we can respond to the current and ongoing demand for training and certification across Ontario.

We also continue to refine and enhance both our Adjunct Instructor and Regional Training Centre models to meet provincial demand. Learning Contract accessibility has been expanded allowing fire departments that already train together to continue to do so in order to achieve certification. The OFC will also be working with fire departments to increase their own internal training capacity and will be exploring opportunities to provide additional training for senior officers through upcoming seminars, conferences and webinars.

At the same time, we heard from many departments that purchasing textbooks and other training essentials is challenging. We have therefore explored options with the Fire Marshal's Public Fire Safety Council (FMPFSC) to look at supports that they can provide on the procurement of textbooks and other materials. The FMPFSC is supportive of the certification file and will be finalizing options that will be communicated to fire departments shortly.

I am pleased that we have been able to work so collaboratively with municipalities, fire departments, and other partners to have this regulation finalized. With a long implementation window, we are confident that certification is achievable and look forward to working with firefighters across Ontario as this regulation is operationalized.

Sincerely,

Tim Beckett
Acting Fire Marshal

c: Mario Di Tommaso, O.O.M.
Deputy Solicitor General, Community Safety

Ministry of the Solicitor General
Office of the Fire Marshal

25 Morton Shulman Avenue
Toronto ON M3M 0B1
Tel : 647-329-1100
Fax : 647-329-1143

Ministère du Solliciteur général
Bureau du commissaire des incendies

25, avenue Morton Shulman
Toronto ON M3M 0B1
Tél. : 647-329-1100
Télééc. : 647-329-1143



NOTE DE SERVICE AUX : Chefs de conseil/Directeurs généraux

DE : Tim Beckett
Commissaire des incendies par intérim de l'Ontario

DATE : 14 avril 2022

OBJET : Règl. de l'Ont. 343/22 : Certification des pompiers

Chers chefs de conseil et directeurs administratifs,

Je vous écris pour faire le point sur le travail que nous avons accompli en ce qui concerne l'accréditation des pompiers en vertu de la [Loi de 1997 sur la prévention et la protection contre l'incendie](#).

Je suis heureux de vous informer que le Règl. de l'Ont. 343/22 : Certification des pompiers a été déposée en vertu de la Loi. Disponible sur Lois-en-ligne [ici](#).

Tout au long de la période de consultation, nous avons reçu une rétroaction et un appui considérable de la part des municipalités, des chefs des pompiers et des associations partenaires, dont l'Ontario Association of Fire Chiefs, l'Ontario Professional Fire Fighters Association et la Fire Fighters Association of Ontario. Le Bureau du commissaire des incendies (BCI) travaille en collaboration avec tous les partenaires afin de comprendre la réglementation et la façon dont le BCI peut le mieux appuyer les services au niveau local tout au long de la période de mise en œuvre.

Le règlement final tient compte des changements liés aux exceptions, à la transition et aux normes d'accréditation en réponse aux commentaires reçus pendant la période d'affichage du Registre de la réglementation et pendant les séances d'information technique municipales. Ces commentaires ont aidé à finaliser le règlement sur l'accréditation des pompiers, qui offre de la souplesse aux municipalités locales, tout en appuyant les pompiers et la sécurité publique.

Avec ce règlement, nous ne demandons pas que les pompiers soient accrédités à des niveaux plus élevés qu'ils ne le sont déjà. L'accréditation est un processus de vérification, qui permet de s'assurer qu'un pompier est formé selon la norme qu'il est obligé d'effectuer, conformément au

niveau de service déterminé par un conseil municipal ou par un territoire sans organisation municipale.

La certification obligatoire en Ontario permettra de valider la formation que reçoivent les pompiers et, par conséquent, de créer des communautés plus sauvées.

Bon nombre des commentaires reçus au sujet de la mise en œuvre ont été ou seront traités dans les prochains mois. Par exemple, pour faire face aux pressions exercées sur la capacité au sein du BCI, nous augmentons déjà le personnel du Collège des pompiers de l'Ontario (CPO) et de notre Unité des normes et de l'évaluation de l'éducation. Cela nous permettra de répondre à la demande actuelle et continue de formation et d'accréditation dans l'ensemble de l'Ontario.

Nous continuons également d'affiner et d'améliorer nos modèles d'instructeur auxiliaire et de centre régional de formation pour répondre à la demande provinciale. L'accessibilité aux contrats d'apprentissage a été élargie, permettant aux services des incendies qui s'entraînent déjà ensemble de continuer à le faire afin d'obtenir l'accréditation. Le BCI travaillera également avec les services des incendies pour accroître leur propre capacité de formation interne et étudiera les possibilités d'offrir une formation supplémentaire aux agents supérieurs par le biais de séminaires, de conférences et de webinaires à venir.

Au même moment, de nombreux services nous ont dit qu'il était difficile d'acheter des manuels et d'autres articles de formation essentiels. Nous avons donc examiné des options avec le Conseil public du commissaire des incendies sur la sécurité-incendie (CPCISI) pour examiner les mesures de soutien qu'ils peuvent fournir à l'achat de manuels et d'autres documents. Le CPCISI appuie le dossier d'accréditation et finalisera les options qui seront communiquées sous peu aux services des incendies.

Je suis heureux que nous ayons pu collaborer aussi étroitement avec les municipalités, les services des incendies et d'autres partenaires pour finaliser ce règlement. Avec une longue période de mise en œuvre, nous sommes convaincus que l'accréditation est réalisable et nous sommes impatients de collaborer avec les pompiers de l'Ontario au moment de la mise en œuvre de ce règlement.

Sincèrement,

Tim Beckett
Commissaire des incendies par intérim

c.c. Mario Di Tommaso, Officier de l'Ordre du mérite
Sous-solliciteur général, Sécurité communautaire

Ministry of Northern Development,
Mines, Natural Resources and
Forestry

Resources Planning and Development
Policy Branch
Policy Division
300 Water Street
Peterborough, ON K9J 3C7

Ministère du Développement du Nord,
des Mines, des Richesses Naturelles et
des Forêts

Direction des politiques de planification et
d'exploitation des ressources
Division de l'élaboration des politiques
300, rue Water
Peterborough (Ontario) K9J 3C7

Subject: Decision Notice - Proposed Regulation Changes under the Aggregate Resources Act

Greetings,

Further to my letter dated January 11th, I am writing to inform you that a decision notice has been posted regarding the Proposed regulatory changes for the beneficial reuse of excess soil at pits and quarries in Ontario ([ERO #019-4801](#)). The Ministry of Northern Development, Mines, Natural Resources and Forestry made changes so that requirements in [Ontario Regulation 244/97](#) under the *Aggregate Resources Act* are consistent with provincial requirements that exist under the *Environmental Protection Act* for excess soil. The proposal was posted for 45 days and during that time we received over 390 comments from key stakeholders including industry, municipalities, Indigenous communities, community groups and individuals. Most comments received were supportive of consistency with the [Rules for Soil Management and Excess Soil Quality Standards](#) referenced in the [On-site and Excess Soil Management Regulation](#) under the *Environmental Protection Act*.

The amendments to *Ontario Regulation 244/97*, which take effect July 1, 2022, include:

- Alignment with the Soil Rules and Excess Soil Standards referenced in *Ontario Regulation 406/19 On-site and Excess Soil Management*
- Requirements for importation, storage, and placement of excess soil
- Specific quality standards for excess soil placed below the water table, or on Crown land
- Record-keeping requirements to document soil quality, quantity, source site(s), and final placement
- Requirements for licensees and permittees to retain a Qualified Person (i.e., professional engineer or geoscientist) for large sites that import more than 10,000 m³ of excess soil, or sites where excess soil will be placed below the water table
- Self-filing – for licences/permits approved before July 1, 2022, rules have been added that, when followed, enable some conditions to be removed from a site plan when filed with the ministry; and
- Other policy changes to support the beneficial reuse of excess soil at pits and quarries in Ontario

For complete details of these changes please refer to the decision notice posted on the Environmental Registry at the following address: www.ero.ontario.ca; then search for notice: **019-4801**.

If you have any questions about the new requirements, or should you require a French version of this letter, please contact us by email at aggregates@ontario.ca.

Sincerely

A handwritten signature in black ink, appearing to read "Jennifer Keyes", written in a cursive style.

Jennifer Keyes,
Director, Resources Planning and Development Policy Branch



Minutes of a **Communication Committee Meeting** held on Thursday November 4th, 2021 at 12:00 p.m in the Council Chambers and via electronic attendance, Virginiatown, Ontario.

PRESENT:

CHAIR: Councillor Louanne Caza

CO-CHAIR: Councillor Bonita Culhane

ALSO PRESENT: Clerk-Typist Melanie Jensen

1. Opening of Regular Meeting by the Head of Council / Ouverture de la reunion par le Maire.

2. <u>Attendance</u>	<u>Present</u>	<u>Absent</u>
Chair Louanne Caza	<input type="checkbox"/>	<input type="checkbox"/>
Co-Chair Bonita Culhane	<input type="checkbox"/>	<input type="checkbox"/>

3. Additions/Deletions/Adoption of the Agenda/Ajouts/Suppression/Adoption de l'ordre du jour.

Moved by Louanne Caza
Seconded by Bonita Culhane

**2021/01
Agenda**

THAT the agenda for the Communication Committee Meeting held on November 4th, 2021 be adopted with addition in close session. Letter from resident.

Carried

4. Disclosure of Conflict of Interest / Déclaration de conflit d'intérêt

NONE

5. New Business

NONE

6. Closed Session

Moved by Louanne Caza
Seconded by Bonita Culhane

2021/02
Closed

THAT the Communication Committee goes into close session at 12:03 p.m. Under the Ontario Municipal Act 239 (2) (a) the security of the property of the municipality or local board; (b) personal matters about an identifiable individual, including municipal or local board employees; (f) advice that is subject to solicitor-client privilege, including communications necessary for that purpose.

Carried

Moved by Bonita Culhane
Seconded by Louanne Caza

2021/03
Out Closed

THAT Communication Committee come out of closed session at 12:53 p.m.

Carried

Moved by Bonita Culhane
Seconded by Louanne Caza

2021/04
Harassment

THAT the Communication Committee has met with David Meunier from Meunier Carrier Lawyers regarding getting guidance and advice on the harassment towards the office staff.

Carried

7. Adjournment / Cloture de l'assemblée

Moved By Louanne Caza
Seconded By Bonita Culhane

2021/05
Adjournement

THAT this meeting be adjourned at 12:54 p.m.



CHAIR – Louanne Caza



10 (a)

Minutes of a **Communication Committee Meeting** held on Monday November 8th, 2021 at 9:00 a.m. in the Council Chambers and via electronic attendance, Virginiatown, Ontario.

PRESENT:

CHAIR: Councilor Louanne Caza

CO-CHAIR: Councillor Bonita Culhane

ALSO PRESENT: Clerk-Typist Melanie Jensen

1. Opening of Regular Meeting by the Head of Council / Ouverture de la reunion par le Maire.

2. <u>Attendance</u>	<u>Present</u>	<u>Absent</u>
Chair Louanne Caza	<input type="checkbox"/>	<input type="checkbox"/>
Co-Chair Bonita Culhane	<input type="checkbox"/>	<input type="checkbox"/>

3. Additions/Deletions/Adoption of the Agenda/Ajouts/Suppression/Adoption de l'ordre du jour.

Moved by Louanne Caza
Seconded by Bonita Culhane

**2021/06
Agenda**

THAT the agenda for the Communication Committee Meeting held on November 8th, 2021 be adopted..

Carried

4. Disclosure of Conflict of Interest / Déclaration de conflit d'intérêt

NONE

5. New Business

NONE

6. Closed Session

Moved by Bonita Culhane
Seconded by Louanne Caza

2021/07
Closed

THAT the Communication Committee goes into close session at 9:02 a.m. Under the Ontario Municipal Act 239 (2) (a) the security of the property of the municipality or local board; (b) personal matters about an identifiable individual, including municipal or local board employees; (f) advice that is subject to solicitor-client privilege, including communications necessary for that purpose.

Carried

Moved by Louanne Caza
Seconded by Bonita Culhane

2021/08
Out Closed

THAT Communication Committee come out of closed session at 10:40 a.m.

Carried

Moved by Bonita Culhane
Seconded by Louanne Caza

2021/09
Information

THAT the Communication Committee gather information to address a concerning harassment of staff in the office and will bring it forward to Council November 16th, 2021 for approval.

Carried

Moved by Bonita Culhane
Seconded by Louanne Caza

2021/10
Report

THAT the Communication Committee bring forward the report regarding concerns that were addressed at the meeting of November 4th & 8th, 2021 and report be given to Council and discussed in closed session.

Carried

7. Adjournment / Cloture de l'assemblee

Moved By Louanne Caza
Seconded By Bonita Culhane

2021/011
Adjournement

THAT this meeting be adjourned at 10:41 a.m.



CHAIR – Louanne Caza



10 (6)

Minutes of a Tourist Committee Meeting held on Wednesday, March 2, 2022 2nd, 2022 at 7:00 p.m.
via Teleconference call.

1. Opening of Meeting by the Committee Chair:

The Chair called the meeting to order at 7:00 p.m. and welcomed those in attendance

2. Roll Call:

<u>Attendance:</u>	<u>Present</u>	<u>Absent</u>
Chair Councilor Louanne Caza	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Co-Chair Councilor Wendy K. Weller	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Wihelmina Reimer	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Colinda Kowbassa	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Abbigail Keft	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Mayor Matt Reimer	<input checked="" type="checkbox"/>	<input type="checkbox"/>

1 member of the public

3. Adoption of the Agenda and Addendum

Moved by Wendy K. Weller
Seconded by Wihelmina Reimer

**04/2022
Agenda**

THAT the agenda for the Tourist Committee Meeting held on March 2nd, 2022 be adopted.

Carried

4. Disclosure of Pecuniary Interest: None

5. Minutes of Previous Meetings:

Moved by Wendy K. Weller
Seconded by Wihelmina Reimer

**05/2022
Minutes**

THAT the minutes of the Tourist Committee Meeting held on February 2nd, 2022 be adopted.

Carried

6. **Matters arising from the minutes: None**
7. **Deputations / Délégations: None**
8. **Correspondence, Information: None**
9. **Members Update Reports:**
10. **New Business:**

Moved by Wendy K. Weller
Seconded by Wihelmina Reimer

06/2022
Re-Opening

THAT the Tourist Centre re-open on May 21st, 2022 on weekends only, worked by volunteers until the students start.

Carried

Time capsule: Members discussed the time capsule. Mayor Matt Reimer said that the seal is broken on the capsule and he thinks there is stuff missing from the capsule. Co-Chair Councilor Wendy K. Weller said that at the time of the time capsule it was Reeve Clermont Lapointe, Councilor Annie Toupin-Keft, Councilor Elaine Fic and herself that were on council and that when it was time to put everything in the capsule, she was not at the Tourist Centre and did not see everything that was put inside of it. Councilor Wendy K Weller said that there was a list put inside of it. She suggested that it would be nice to get all that council together again to open it as they would know exactly what would be missing in it.

Mayor Matt's List: Mayor Matt handed in a list to the Chair Councilor Louanne Caza of all the repairs that would need to be done at the Tourist Centre before the re-opening. The list had 18 items listed on it. The members discussed all the items and will revisit the items at a later date.

Computer: Mayor Matt still has the computer and said he will return it before the Tourist Centre re-opens.

Fundraisers: The members discussed a car wash, a family fun event day, plant sale and a bake sale. All members agreed that those were all great fundraiser ideas and that they should start to work and organize something soon.


11. **a) Submitted Questions: None**
12. **b) Audience Questions:**
13. **Closed Meeting: None**

14. Adjournment:

Moved by Wendy K. Weller
Seconded by Wihelmina Reimer

07/2022
Adjournment

THAT this meeting be adjourned at 8:04 p.m.


Chair – Councilor Louanne Caza

The next Tourist Meeting will be Wednesday, April 6th, 2022 at 7:00 p.m.



10 (5)

Minutes of a Recreation Committee Meeting held on Wednesday March 9th, 2022 at 7:00 p.m. via Teleconference call.

1. Opening of Meeting by the Committee Chair / Ouverture de la réunion par le/la Président(e) du comité:

The Chair called the meeting to order at 7:00 p.m. and welcomed those in attendance.

2. Roll Call / Appel nominal:

<u>Attendance:</u>	<u>Present</u>	<u>Absent</u>
Chair Councilor Bonita Culhane	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Co-Chair Councilor Annie Toupin-Keft	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Colette Tardif	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Paulette Paquet	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Bastiaan Koomans	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Mayor Matt Reimer	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Clerk Typist: Melanie Jensen

Members of the Public: 1

3. Adoption of the Agenda and Addendum / Adoption de l'ordre du jour et de l'addenda.

Moved by Paulette Paquet

08/2022

Seconded by Bastiaan Koomans

Agenda

THAT the agenda for the Recreation Committee Meeting held on March 9th, 2022 be adopted.

Carried

4. Disclosure of Pecuniary Interest / Déclaration d'intérêts pécuniaires: None

5. **Minutes of Previous Meetings / Procès-verbal des réunions précédentes :**

Moved by Annie Toupin-Keft
Seconded by Paulette Paquet

**09/2022
Minutes**

THAT the minutes of the Recreation Committee Meeting held on February 1st, 2022 be adopted.

Carried

6. **Matters arising from the minutes/Affaires découlant des procès-verbaux: None**

7. **Deputations / Délégations / Députations / Délégations : None**

8. **Correspondence, Information / Correspondance, Information: None**

9. **Members Update Reports / Rapports de mise à jour des membres :**

Chair Councilor Culhane has advised the public that the Community Centre is re-opened and that Recreation meeting will be resuming in the meeting room in April.

10. **New Business/ Nouvelles affaires:**

- a) **March Break:** Members discussed some activities for the march break. The activities that were mentioned were curling at the Community Centre, cookie decorating, crafts for St-Patrick's day. It was decided that on March 16th from 1:00 p.m. to 3:00 p.m., Mayor Matt Reimer would set up the curling in the gym and have some curling games and show the kids how to curl. March 17th from 1:00 p.m. to 3:00 p.m. they would decorate cookies and also do some crafts in the gym.
- b) **Building Security:** Members discussed where they would like the cameras. They discussed that it would be great to have one point in the parking lot, one on the side of the baseball field and on at the front entrance as well. They will go look further in April on where the camera can be situated. Member Bastiaan Koomans said he has a couple security cameras at home that he will donate if they would work for the committee. Chair Councilor Culhane said that they may want to join with the Tourist Centre on purchasing the cameras and maybe get a discount for buying multiples.
- c) **Easter Activities:** Members discussed having a bird feeder craft day at the Community Centre. They asked that a poster be made up to ask residents to keep they recyclable bottles ex: juice, milk, detergent bottles, etc.... also discussed was a window decorating contest for Easter. Posters will be made up and posted on social media and our website come closer to the event with all information.
- d) **Loose Parts Park:** Chair Councilor Culhane said that they are waiting on more information from strategic Planning committee to further this subject.

11. **a) Submitted Questions / Questions soumises : None**

12. b) Audience Questions / Questions de l'auditoire :

1. Paulette Paquet asked if the seniors can get the exercise room again free of charge for 1 hour a week? Chair Councilor Culhane said that she will look into what was done in the past and get back to her on as soon as we get more information.
2. Paulette Paquet mentioned that the new e-billing is very hard to get on. Clerk Typist Melanie Jensen told her to call the office and that she would walk her through the process.
3. Paulette Paquet asked if the local social clubs can be notified before putting out a newsletter? Clerk-typist said to call the office she will start a call list and put in the social club's name and person in contact and she will notify them when a newsletter will be going out.

13. Closed Meeting/ Réunion à huis clos: None

14. Adjournment / Clôture de l'assemblée:

Moved by Paulette Paquet
Seconded by Annie Toupin-Keft

10/2022
Adjournment

THAT this meeting be adjourned at 7:41 p.m.


Chair – Councilor Bonita Culhane



10 (d)

Minutes of a Strategic Planning Committee Meeting held on Tuesday, March 22nd, 2022 at 7:00 p.m. via Teleconference call.

1. Opening of Meeting by the Committee Chair:

The Chair called the meeting to order at 7:00 p.m. and welcomed those in attendance.

2. Roll Call:

<u>Attendance:</u>	<u>Present</u>	<u>Absent</u>
Chair Councilor Wendy K. Weller	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Co-Chair Councilor Bonita Culhane	<input checked="" type="checkbox"/>	<input type="checkbox"/>
John Gabourie	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Nyla Koomans	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Francine Plante	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Mayor Matt Reimer	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Member of the audience: 3

Moved by Bonita Culhane
Seconded by Nyla Koomans

05/2022
Leave of Absence

THAT Chair agrees to grant a leave of absence to member Francine Plante from the Strategic Planning Committee Meeting on March 22nd, 2022 due to appropriate advance notice submitted to the Clerk or Chair.

Carried

3. Adoption of the Agenda and Addendum:

Moved by Nyla Koomans
Seconded by Bonita Culhane

06/2022
Agenda

THAT the agenda for the Strategic Planning Committee Meeting held on March 22nd, 2022 be adopted.

Carried

4. Disclosure of Pecuniary Interest: None

5. Minutes of Previous Meetings :

Moved by John Gabourie
Seconded by Bonita Culhane

07/2022
Minutes

THAT the minutes of the Strategic Planning Committee Meeting held on November 23rd, 2021 be adopted.

Carried

6. Matters arising from the minutes: None

7. Deputations: None

8. Correspondence, Information: None

9. Members Update Reports : None

10. New Business:

Moved by Nyla Koomans
Seconded by Bonita Culhane

08/2022
Letter to Tourist

THAT the Committee send a letter to the Tourist Committee to accept the proposal of going forward with the idea of a Monopoly game.

Carried

Signage: Chair Councilor Wendy K. Weller has talked to Creative Design about the signage that she would like done for our community like for example the highway sign, the McGarry water front sign and the Crozier Garage sign and the Community Centre. Chair Councilor Wendy K. Weller would like them to all look the same. Chair Councilor Wendy K. Weller would like to look into maybe getting a grant for the majority of the work they would like to get done with the signs. Member Nyla Koomans asked if we would put all 3 community names on the highway signage and our Crest as well and Co-Chair Councilor Bonita Culhane answered that if we do put our crest that it would be the Coin picture and not the Virginiatown Logo. Chair said she would take a good picture of the Face of the Coin to send to Creative Design. Co-Chair Councilor Bonita Culhane mentioned that there were funds available for moving the signs in the past and she asked if we still had those funds. Chair Councilor Wendy K. Weller said she would look into it. Mayor Matt Reimer asked to have copies of the signs put in his mail box.

Moved by Nyla Koomans
Seconded by Bonita Culhane

09/2022
Loose Parts Parks

THAT the Strategic Planning Committee would like that Council consider/accept the Committee report on the Loose Parts Parks.

Defeated

11. a) Submitted questions: None

b) Audience questions: None

12. Adjournment:

Moved by Bonita Culhane
Seconded by Nyla Koomans

10/2022
Adjournment

THAT this meeting be adjourned at 7:44 p.m.

Carried



Chair – Councilor Wendy K. Weller

MCGARRY PUBLIC LIBRARY BOARD**Minutes**

Minutes of the regular meeting held at 6:30 p.m. on Monday, March 28, 2022 at the McGarry Public Library.

PRESENT: Margo Jolette (Chairperson, presided)
Merdy Armstrong, trustee
Louanne Caza, council representative
Wendy Weller, council representative
STAFF: Erika Baillargeon
ABSENT: Francine Plante, co-chair

1. Opening of meeting

Meeting was opened at 6:39 p.m.

2. Conflicts of interest

No conflicts of interest were declared

3. Approval of Agenda

2022:12 Moved by Merdy Armstrong
Seconded by Wendy Weller
Carried

That the agenda be approved as amended to include *Fundraising ideas*.

4. Minutes of the meeting of February 28, 2022

2022:13 Moved by Louanne Caza
Seconded by Wendy Weller
Carried

That the minutes of the meeting of 02/28/2022 be approved as presented.

5. Business arising from the minutes

- We have yet to receive feedback from township re draft budget 2022 and municipal grant we can expect.

6. Correspondence

- CEO reported on emails she had received:
 1. Three new computers and accessories gifted by Gold Candle have been delivered and installed. Thanks to Matt, the geologist who helped with the installation.
 2. A suggestion for fundraising selling Tupperware products was brought forward. If no quotas are necessary, library will try this fundraising.
 3. Books for children have been purchased.
 4. Librarian will have cataloging session this Wednesday with OLS personnel. OLS sessions like these come at no cost to the library.

5. Library received an interesting article and booklet for circulation on McIntyre powder.
6. Township will advise us about the next newsletter, probably in May. Library is interested in reaching out to the community.

7. Treasurer's Update

Deferred to next meeting

8. Chief Executive Officer Report

- A review, as requested at the last meeting, regarding the number of hours that the CEO/librarian worked per week took place. After some discussion it was agreed that the number of hours of work set at 16 hours be continued until the end of May, 2022. At that time, the hours will be reviewed and adjusted as reflected by the needs of the community.

2022:14 Moved by Merdy Armstrong

Seconded by Louanne Caza

Carried

That the hours of work for the CEO/Librarian be set at 16 hours per week for the period extending until the end of May, 2022, at which time the hours will be reviewed and adjusted as reflected by the needs of the community.

- The issue of establishing a fine free library was revisited and accepted.

2022:15 Moved by Erika Baillargeon

Seconded by Merdy Armstrong

Carried

That the McGarry Public Library Board eliminate overdue fees charged on library materials. Library users still need to return items and will receive reminders when a due date has passed. Lost items will still have to be replaced at the cost of the book.

9. Board Chairperson's Report

- Chairperson reported on research regarding accessibility grants. This item needs to be researched further. Perhaps contact Fednor for additional help.

10. Other Business

- Merdy presented us with an extensive list of fundraising suggestions.

11. Next meeting

The next regular meeting will be on Monday, April 25, 2022 at 6:00 p.m. at the McGarry Public Library.

12. Adjournment

2022:16 Moved by Erika Baillargeon

That the meeting be adjourned at 8:15.

Chairperson

Margo Jollette

Secretary

Euka Baillargeon

Approved

April 25, 2022



2022 Municipal Election

October 24, 2022

The Corporation of the Township of McGarry



2022 Election Accessibility Plan

The policies, procedures and forms described in this document are subject to change at the discretion of the Clerk.

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1. Overview

1.1 Introduction

The Election Accessibility Plan supports fair, full and equal access to electoral services for persons with disabilities. The principal focus of this plan is to provide appropriate and accessible services to electors, candidates and staff during the 2022 Municipal Elections by:

- providing accessible electoral services to electors and candidates
- identifying and eliminating barriers for persons with disabilities
- providing services that respect the dignity and independence of electors with differing abilities
- conducting the election in a manner that ensures that persons with differing abilities are able to vote independently and privately with access to voting assistance if required
- creating a positive voting experience

The Municipal Clerk's Office will continue to learn, develop and adjust our approaches in order to meet the needs of persons with disabilities.

The review of accessibility issues and initiatives and addressing barrier prevention or removal is an ongoing practice. This plan may be improved and updated as new opportunities are identified or become available.

1.2 Municipal Elections Act

The Municipal Clerk is responsible for conducting municipal elections and establishing policies and procedures to ensure that all electors have the opportunity to fully participate in the 2022 municipal election.

The Municipal Elections Act, 1996, as amended, states the following:

- 12.1(1) A clerk who is responsible for conducting an election shall have regard to the needs of electors and candidates with disabilities.
- 12 (2) The clerk shall prepare a plan regarding the identification, removal and prevention of barriers that affect electors and candidates with disabilities and shall make the plan available to the public before voting day in a regular election.
- 12 (3) Within 90 days after voting day in a regular election, the clerk shall prepare a report about the identification, removal and prevention of barriers that affect electors and candidates with disabilities and shall make the report available to the public.
- 41 (3) The clerk shall make such changes to some or all of the ballots as he or she considers necessary or desirable to allow electors with visual impairments to vote without the assistance referred to in paragraph 4 of subsection 52 (1).

- 45 (2) In establishing the locations of voting places, the clerk shall ensure that each voting place is accessible to electors with disabilities.

1.3 Accessibility for Ontarians with Disabilities Act

The Accessibility for Ontarians with Disabilities Act 2005, as amended, ("AODA"), includes the following definitions:

Barrier means anything that prevents a person with a disability from fully participating in all aspects of society because of his or her disability, including a physical barrier, an architectural barrier, an information or communications barrier, an attitudinal barrier, a technological barrier, a policy or a practice; ("obstacle")

Disability means,

- (a) any degree of physical disability, infirmity, malformation or disfigurement that is caused by bodily injury, birth defect or illness and, without limiting the generality of the foregoing, includes diabetes mellitus, epilepsy, a brain injury, any degree of paralysis, amputation, lack of physical co-ordination, blindness or visual impediment, deafness or hearing impediment, muteness or speech impediment, or physical reliance on a guide dog or other animal or on a wheelchair or other remedial appliance or device,
- (b) a condition of mental impairment or a developmental disability,
- (c) a learning disability, or a dysfunction in one or more of the processes involved in understanding or using symbols or spoken language,
- (d) a mental disorder, or
- (e) an injury or disability for which benefits were claimed or received under the insurance plan established under the Workplace Safety and Insurance Act, 1997; ("handicap")

1.4 Election Accessibility Plan (the "plan")

This plan will provide an overview of the following items:

- developing and providing accessibility training to all election officials;
- providing information to voters and candidates in an accessible method;
- ensuring all voting locations are accessible to electors with differing abilities;
- assisting candidates and electors with differing abilities; and
- continuing to consult with individuals and groups knowledgeable in providing services to persons with differing abilities to better understand their needs.

2. Training

Designated election staff will be trained on accessible election equipment and assisting electors with a disability. All election staff will be trained on how to interact and communicate with persons with various types of disabilities and with persons who use an assistive device or require the assistance of a service animal or support person.

3. Election Information and Communications

Information is available in an alternative format upon request.

This plan and other information regarding accessibility will be provided to candidates and third party registrants and posted on the Township's website.

Information on the 2022 Municipal Election is available in printed format from the Clerk's Office or electronically at:

Email: kpelletier@mcgarry.ca

3.1 Candidate and Third Party Information

Expenses which are incurred by a candidate with a disability that are directly related to the disability, and which would not have been incurred except for the purpose of running for an office in the election, to which the expenses relate, are excluded from the permitted spending limit for the candidate.

3.2 Notice of Temporary Service Disruption

If a temporary disruption in the delivery of election information or services occurs, notice will be posted on the Town's website and in the local media. The notice will include the reason for the disruption, the expected duration and alternative methods of delivering the information or service. Every effort will be made to provide alternative methods of delivering the information or service to persons with differing abilities.

4. Accessible Voting Locations

In order to ensure that each voting location is accessible to electors with differing abilities, an accessible voting location inspection/checklist has been prepared in order to evaluate each voting location. The accessibility checklist includes the assessment of the following:

- parking areas;
- exterior walkways and ramps;
- entrances and hallways;
- elevators/stairways (if applicable);
- fire exits;

- general layout and services;
- public washrooms; and
- facility signage and information systems.

Upon completion of the inspection/checklist, a list of any barriers which have been identified will be reviewed to determine if they can be modified to accommodate electors with differing abilities or if an alternative location is required.

4.1 Voting Assistance

On voting day, election officials will accommodate all electors requesting assistance. All election workers take an "Oath of Secrecy" for this purpose. An election official in the voting location can assist the voter in casting their vote, or an elector may request that a person of their choosing assist them in marking their ballot. That individual will be required to take an "Oath of Secrecy" prior to being permitted to assist. A magnifying glass will be made available to assist any individual with visual impairments.

4.2 Accessible Voting Equipment

If a voter is unable to physically enter a voting location, the Deputy Returning Officer may attend to voters in their vehicle to assist them to vote. All election workers take an "Oath of Secrecy" for this purpose.

4.3 Proxy Voting

A person with a disability that is homebound or otherwise unable to go to a voting location may appoint another person to act as a voting proxy to cast a ballot on his or her behalf. The appointment must be made on the prescribed form available at the Clerk's Office.

5. Continued Improvements/Feedback

Clerk's Department staff members are available throughout the election to assist with any issues that may arise with respect to providing an accessible election.

5.1 Feedback Process

Your feedback provides an opportunity to take corrective measures to address training needs, enhance service delivery and provide alternative methods of providing election services. The Township of McGarry welcomes comments to identify areas where changes need to be considered and ways in which the Township of McGarry can improve the delivery of an accessible election. Feedback on this Plan may be submitted through the following methods and will be summarized in the post-election accessibility report:

By telephone: 705-634-2145

By email: kpelletier@mcgarry.ca

In person or by mail:

Township of McGarry
P.O. Box 99
27 Webster Street
Virginiatown, Ontario
P0K 1X0

5.2 Post-Election Accessibility Report

A post-election accessibility report will assess the procedures and policies put in place to address accessibility barriers. The report will also identify gaps in service and/or areas that can be improved on for future elections. The post-election report will be posted on the Town of Englehart's website in a format accessible to persons with disabilities and distributed to other stakeholders on request.

2022 Election Barrier-Free Accessibility Checklist	
Location:	
Property Manager:	
Phone Number:	
Availability of Custodial Staff:	
Parking	
Adequate number of parking spaces?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Number of Accessible Parking Spaces:	
Vertical Signage	<input type="checkbox"/> Yes <input type="checkbox"/> No
Pavement Markings	<input type="checkbox"/> Yes <input type="checkbox"/> No
Location in respect to the entrance way/distance to walk:	
Is there adequate lighting	<input type="checkbox"/> Yes <input type="checkbox"/> No
Walkways and Ramps	
Surface:	<input type="checkbox"/> Paved or Concrete <input type="checkbox"/> Gravel
Accessible route from parking to entrance	<input type="checkbox"/> Yes <input type="checkbox"/> No
Surface to voting location easy to travel and in good condition	<input type="checkbox"/> Yes <input type="checkbox"/> No
Curb cuts where required	<input type="checkbox"/> Yes <input type="checkbox"/> No
Is there a ramp to replace steps	<input type="checkbox"/> Yes <input type="checkbox"/> No
Is the ramp well designed and safe	<input type="checkbox"/> Yes <input type="checkbox"/> No
Handrails	Required: <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Available <input type="checkbox"/> Not Available
Obstacles:	

Drop-off and Loading Zones			
Location			
Signage			
Lighting			
Surface:		<input type="checkbox"/> Paved or Concrete	<input type="checkbox"/> Gravel
Appropriate for Voter Drop-off/Handi-Van:		<input type="checkbox"/> Yes	<input type="checkbox"/> No
Comments:			
Resolution:			
Entrances and exterior Doors			
Identify entrance to be used:			
Is door hardware accessible:		<input type="checkbox"/> Yes	<input type="checkbox"/> No
Is door wide enough for wheelchair or scooter:		<input type="checkbox"/> Yes	<input type="checkbox"/> No
Power Assist		<input type="checkbox"/> Yes	<input type="checkbox"/> No
Location of Button			
Direction of Door Swing		<input type="checkbox"/> Inward	<input type="checkbox"/> Outward <input type="checkbox"/> Other:
Exterior lighting of entrance:			
Adequate turnaround space in vestibule for wheelchair:		<input type="checkbox"/> Yes	<input type="checkbox"/> No
NO			
Lobby, Hallways & Corridors			
Path of travel from entrance			
Are corridors inside the voting facility spacious enough for a wheelchair or scooter to pass comfortably:		<input type="checkbox"/> Yes	<input type="checkbox"/> No

Is there level access from the entrance of the voting facility to the voting area		<input type="checkbox"/> Yes	<input type="checkbox"/> No
Are any doormats level with the floor:		<input type="checkbox"/> Yes	<input type="checkbox"/> No
Is voting facility well-lit:		<input type="checkbox"/> Yes	<input type="checkbox"/> No
Obstacles:			
Interior Doors			
Is door hardware accessible:		<input type="checkbox"/> Yes	<input type="checkbox"/> No
Is door wide enough for a wheelchair or scooter:		<input type="checkbox"/> Yes	<input type="checkbox"/> No
Power Assist		<input type="checkbox"/> Yes	<input type="checkbox"/> No
Location of Button			
Direction of Door Swing		<input type="checkbox"/> Inward	<input type="checkbox"/> Outward
If no power assist, can door be propped open in a safe manner		<input type="checkbox"/> Yes	<input type="checkbox"/> No
Vision Panels		<input type="checkbox"/> Yes	<input type="checkbox"/> No
Fire Exits			
Signage			
Location			
Are fire exits accessible		<input type="checkbox"/> Yes	<input type="checkbox"/> No
Washrooms			
Proximity to voting room:			
Available to the public		<input type="checkbox"/> Yes	<input type="checkbox"/> No
Is door handle accessible		<input type="checkbox"/> Yes	<input type="checkbox"/> No
Does width of door meet accessible standards		<input type="checkbox"/> Yes	<input type="checkbox"/> No

Power Assist	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Location of Button		
Direction of Door Swing	<input type="checkbox"/> Inward	<input type="checkbox"/> Outward
If no power assist, can door be propped open in a safe manner	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Is there an accessible washroom stall	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Voting Room		
Is there enough space inside the voting area for a wheelchair or a scooter	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Number of exits		
Regulations for service animals in the voting place	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Comments:

10 (h)

Report to Municipal Council

Meeting Date : Tuesday May 10, 2022	Report Date : Monday March 14, 2022
<input checked="" type="checkbox"/> Decision Requested <input type="checkbox"/> Input required <input type="checkbox"/> Information only	Type of meeting : Council Meeting

Report Title :

Background:

Loose parts is a wonderful term coined by architect Simon Nicholson, who carefully considered landscapes and environments that form connections. Nicholson believed that we are all creative and that "loose parts" in an environment will empower our creativity. Many play experts and early childhood educators adapted the theory of loose parts.

Cost:

The cost of a loose parts park is none. Recyclable material which can be found at various place are utilized. Other materials such as trees, sticks, logs, driftwood, moss, leaves, flowers, pinecones, shells, bark, feathers, rocks, stones are all materials that come from nature.

Insurance:

The loose parts park would be located next to the existing park on 27th avenue. Park material was taken down from this park to build another park next to the recreation centre therefore leaving plenty of room on the land to add a loose parts park to the already existing park. The need for extra insurance would not be necessary as the municipality already has insurance for the existing park. The risk of injury for a loose parts park would be less because the new park would not have equipment that children can climb nor any high structures where the risk of injuries are higher. The risk of injuries is very low with a loose parts park. This new park should become part of the existing park.

Operations

The operations of the loose parts park will be operated by the summer day camp staff through the recreation committee for the duration of the summer camp season. The staff will ensure that all material in the loose parts park is in safe condition and that no other objects are added without the approval of the recreation committee. Anyone willing to add to the loose parts park will need to do so by filling out an application form and submitting the form to the municipal office. Staff are required to keep the park clean and do a full inspection of the park at the end of each day. This will be a test run of the park to determine if this adds on to the existing park will become a permanent add on.

Maintenance

Loose parts park requires minimum maintenance. Mowing on the lawn will be required and the public works department can continue to mow the lawn as they regularly do. If possible, advance notice to the summer day camp staff indicating when and what time public works staff are to mow the grass would be appreciated to have a well plan schedule for both departments. It would benefit the cleanliness of the park to have another garbage bin added to the park. If the municipality have spare benches and spare tables to add to the park it would be greatly appreciated and it would benefit the community that will utilize both parks.

Signs indicating that children under 8 years old are required to be supervised by an adult. Another sign should state that the loose part park is ran by the summer day camp staff during day camp hours under the recreation committee and all complaints should be reported to the municipal office. Another sign should state play at your own risk. These signs should be at all parks in the municipality.

Fencing

There have been discussions regarding the need to install fencing around the park. The existing park does not have any fencing and it has not caused any issues the past years. The loose parts park is an extension to the already existing park. The need for fencing is not required but if the committee feels the absolute need, then council should be made aware and have the whole park fenced in. This issue would fall under a subject for council to debate the need to have our parks fenced in. Keep in mind that the park near the community centre has heavy traffic and is not fenced in.

Beautification

It has also been discussed that a loose parts part would make the land look messy and untidy. We are not planning on making our existing park look messy, we are looking at making a well tidy park with well kept recyclable materials that are in good working order to build fun and attractive playful instruments for our children.

Conclusion:

A term strongly connected to loose parts is open-ended. Open ended materials, environments, and experiences encourage problem solving and are child centered. Children involve themselves in concrete experiences using loose parts, which lead to explorations that occur naturally, as opposed to adult directed. However, adults do play important, intentional roles in preparing, guiding, and documenting open ended learning experiences.

Consider how often children enjoy bringing materials from one area to another and making connections, such as the child who brings pretend food from the dramatic play area into the block area or the child who offers a plate of rocks and grass and shares his recipe for spaghetti: how creative!

When children are encouraged to integrate play materials and areas in their own creative ways, they are experiencing open ended learning.

Open-Ended Play Tips For Children With Special Needs

"Play is a window into a child's heart, mind, and soul," says Lisa Zaretsky, a lifelong early childhood educator and founder of [playAGAIN](#). "It's how children learn to interpret the world, experience joy, test theories, and form a self of sense.

Because open-ended play doesn't rely on a set of instructions or the completion of a task, children of all ages and abilities can be included and feel competent. "The play is simply driven by what the children are passionate about, working on, or intrigued by," she says.

Another benefit of open-ended play is that the materials "can be enjoyed any time, anywhere -- in a living room or at a park, in a wheelchair or a highchair," says Lisa. Open-ended materials often called "loose parts," can be easily manipulated in countless ways and encourage creativity, imagination, flexible thinking, and problem-solving.

"Children afforded the time and opportunity to engage in open-ended play are architects and makers, thinkers and planners, artists and scientists," says Lisa. She adds, "Open-ended play allows you to get to know your child -- her rhythms, interests, temperament. In play such as this, there's room to listen, watch, and connect."

[Open-Ended Play Tips For Children With Special Needs | Wolf + Friends \(wolfandfriends.com\)](#)



TAX BILLING & COLLECTION POLICY

1. POLICY STATMENT

To establish a policy for the prompt, effective and efficient billing and collection of property taxes.

2. PURPOSE

The purpose of this policy is to establish the responsibilities, internal controls, authorizations and procedures for the timely, accurate and efficient preparation and collection of property taxes.

3. SCOPE

This policy:

- provides direction to staff regarding the timely and efficient billing and collection of property taxes and any amounts added as taxes for collection. Municipal staff and Council shall reference this document when communicating with the public regarding property taxes;
- will conform to current *legislation* and the *Municipal Act, 2001*. Where this policy contradicts *legislation* of the Province of Ontario or the Government of Canada, the *legislation* shall be followed;
- will be reviewed on a regular basis. Amendments may be made at any time at the recommendation of the Clerk -Treasurer. The appropriate authority must approve any policy changes.

4. PROCEDURES

In order to ensure the prompt, effective and efficient billing and collection of taxes to meet the budgetary expenditures for the fiscal year, the following procedures will be addressed in this policy:

- A. Tax Billings
- B. Payment Options and Methods of Payment
- C. Payment Application
- D. Issuance of Payment Receipts
- E. Penalty and Interest Charges (Late Payments)
- F. Tax Arrears – Collection Methods and Payment Incentives
- G. Miscellaneous
- H. Reporting Standards

A. Tax Billings

The authority to levy taxes is provided in Section 312 of the *Municipal Act, 2001*.

Tax levying by-laws passed by Council are required in advance of interim and final tax billings.

As provided in the *Municipal Act, 2001*, each property owner identified on the returned assessment roll shall be mailed an interim tax bill. The interim bill shall represent up to fifty percent (50%) of the previous year's taxes billed and be payable in two (2) instalments.

After completion of the annual budgetary process and the setting of tax ratios and rates, a final bill shall be mailed to each property owner identified on the returned assessment roll. The final tax bill shall be the levied taxes for the year less the interim bill and is payable in two (2) instalments.

Supplementary tax billings are issued throughout the tax year as Supplementary and Omitted Assessment Rolls are provided to the Township by the Municipal Property Assessment Corporation (MPAC). These rolls represent:

Omissions – allow for the taxation of real property that has been omitted from the returned tax roll. This provision allows for taxation in the current year, plus an additional two (2) preceding years. The applicable tax rates for the effective years will be applied.

Additions – allow for the taxation of assessment that has increased in value or has been added after the return of the last revised roll. These taxes apply only to the current taxation year.

Tax bills issued will meet all of the requirements of Section 343(2) of the *Municipal Act, 2001*. Any arrears are included solely in the first installment amount on each bill.

Where allowed by *legislation*, and where available, provision of tax bills, arrears notices, and other related correspondence may be provided electronically.

Tax bills must be mailed at least 21 calendar days prior to the first due date in accordance with Section 343 of the *Municipal Act, 2001*. Specific due dates will be identified in both the Interim and Final levy by-laws for the municipality.

A mortgage listing of roll numbers, taxes due and owing and the due dates, in standard format, will be provided to each mortgage company who has provided the municipality with notification that they hold an interest in a particular property.

B. Payment Options and Methods of Payment

Payment of taxes must be received by the municipality at Township Office on or before the due date. The following are the available methods of payment:

- Cheque made payable to the Township of McGarry and mailed to:

Township of McGarry
P.O. Box 99
Virginiatown, ON
P0K 1X0

If making payment by mail, the tax bill stub should be included with payment.

- In person, at the counter (by cash, cheque, debit) or drop box at Township Office at 27 Webster Street, Virginiatown, Ontario
- Through telephone or internet banking (using the account number)
- In person at any chartered bank
- Postdated cheque(s) (held for deposit as they become due)
- Payments by a mortgage lender
- Other alternatives as approved by the Clerk-Treasurer.

Third party cheques are not accepted. A cheque made payable to both the Township of McGarry and the property owner is not considered to be a third party cheque and will be accepted as payment.

When mailing a property tax payment, the taxpayer assumes the responsibility for the late payment charge if the payment is not received by the municipality by the due date.

Payments made by telephone or internet banking may not be received by the municipality for at least three (3) business days. Payments made using these methods must incorporate sufficient time for the municipality to receive the payment by the due date.

Any cheques returned for any reason will be subject to a returned payment fee as set out in the Township of McGarry current User Fees By-Law.

C. Payment Application

Payments are applied to outstanding property tax accounts in accordance with Section 347(1) of the *Municipal Act, 2001*. Any partial payment shall be applied first to any penalty or interest outstanding and then to any outstanding taxes starting with the oldest amounts outstanding.

Partial payments are not accepted where a Tax Arrears Certificate has been registered against a property, except where the Township has entered into an Extension Agreement. If payment is received, it will be returned or refunded as appropriate.

In the instance where a taxpayer has made a payment to the incorrect roll number or account number, or to their Utility account instead of the Property Tax account, he/she should contact the Tax Department as soon as the error is realized and request that the payment be transferred to the correct roll number/account. Penalties and interest will be waived if the Tax Department is informed within one (1) month of the error. If the error occurs on a second occasion for the account, the penalty and interest will not be waived and an administrative fee will be charged in order to process the transfer of the funds.

D. Issuance of Payment Receipts

Upon attendance at Township Office with payment of taxes, a receipt will be issued. There is no charge for this service.

If postdated cheques are submitted, no receipt will be issued as the cheques must be held for deposit until they become due. A confirmation of the receipt of cheques may be issued upon request.

Payments received by mail will not be issued a receipt. If a receipt is required, the entire tax bill must be submitted with payment along with a self-addressed, stamped envelope. If no envelope is submitted, the receipt bill will be held in a file for pick-up. There is no charge for this service.

For those properties that have a mortgage interest registered on title, a mortgage listing is forwarded to the mortgage lender for payment. Upon receipt of final payment, the paid tax bill will be forwarded to the taxpayer for their files. There is no charge for this service.

In the case where a property has been sold during the year, no receipt will be issued. When the property is sold, there is a calculation by the lawyers to determine which portion of the taxes pertains to each property owner (old and new). The information in the tax system is based on the property as a whole and no breakdown is available to allocate to each property owner.

Should a taxpayer require a record of payment of his/her annual tax bill or require a duplicate statement for a previous year, a fee will apply.

E. Penalty and Interest Charges (Late Payments)

Penalties and interest are charged at a rate of 1.25% on the first day of default and the first day of each month thereafter on all property tax arrears in accordance with Township By-Laws and Section 345 of the *Municipal Act, 2001*. Penalty and interest will not be compounded.

Failure to receive a tax bill does not absolve a taxpayer from any taxes due or from penalties or interest added as a result of late payment. It is the taxpayer's responsibility to notify the municipality, in writing, of any mailing address changes. Section 343(6) of the *Municipal Act, 2001* identifies that property tax bills shall be sent to the taxpayer's residence or place of business or to the premises where the taxes are payable for unless the taxpayer directs the municipality otherwise in writing. The direction for the delivery of tax bills and/or any other applicable notices continues until it is revoked in writing by the taxpayer.

Any tax bill, arrears notice, or other related correspondence sent by ordinary mail is considered delivered to and received by the addressee unless the notice is returned by the post office or an error in the mailing address is proven. Failure to notify the municipality of a mailing address change in writing is not considered to be an error. Refusal of the delivery by the owner will also be considered delivered to and received.

Penalty and interest charges added to taxes form part of such taxes and shall be collected as taxes. All collection actions taken against a property tax account shall include any and all outstanding penalty and interest charges.

Penalty and interest charges are only adjusted in accordance with:

- a) Tax appeal adjustments made under Sections 334, 354, 357 and 358 of the *Municipal Act, 2001*;
- b) Adjustments to the assessment roll made subsequent to roll close by MPAC through a Request for Reconsideration (RFR), Advisory Notice of Assessment (ANA) or Post-Roll Amended Notice (PRAN) or through a decision of the Assessment Review Board (ARB) or any other changes made as a requirement of the *Assessment Act*;
- c) Taxes adjusted in accordance with a decision of the Courts;
- d) Errors or omissions resulting in penalty and interest charges as a result of the Township error or omission; or
- e) Circumstances deemed appropriate by the Clerk-Treasurer.

The amount of the penalty and interest charges cancelled is limited to the amount related to the tax reduction associated with a tax adjustment, change in assessment or Township error or omission.

F. Tax Arrears – Collection Methods and Payment Incentives

Property taxes are a secured special lien on land in priority to any other claim except a claim by the Crown.

The Township will primarily use the following methods to collect taxes in arrears:

- Arrears Notices
- Telephone Follow-Up / Personal Contact
- Payment Arrangements
- Form or Personalized Letters
- Title Searches / Notification of Interested Parties
- Rent Seizure
- Municipal Tax Sales

Property taxes may be recovered, with costs, as a debt due to the Township from the original owner and/or any subsequent owner of the property.

The final resolution to clearing unpaid taxes two (2) or more years in arrears is through a tax sale of the property. This authority is provided to municipalities as per Part XI of the *Municipal Act, 2001* wherein it sets out the process for the “Sale of Land for Tax Arrears”. Prior to the commencement of tax sale proceedings, the following collection steps are available:

Arrears Notices

Past due notices will be sent for properties in arrears. Notices will not be sent in the months in which a tax billing is issued or in which there is a due date. At a minimum, past due notices shall be sent in the month of December. These notices will only be sent to taxpayers whose account(s) are over \$25.00 in arrears.

Telephone Follow-Up / Personal Contact

In addition to the mailing of arrears notices, telephone and/or personal contact may be attempted for taxpayers in arrears. Results of this contact will be documented and noted on the property tax account for future reference.

Payment Arrangements

Payment arrangements may be entered into with a property owner who is in arrears prior to the registration of a Tax Arrears Certificate. Payment arrangements must include all tax arrears, current taxes, accruing estimates of future taxes, penalties and interest and be sufficient to ensure that payment in full is realized by the end of the agreement term. Any payment arrangements made must specify the time schedule, method of payment and the amount of each payment.

A taxpayer would be considered to be in default of the established payment arrangements if a payment is not made or if it is returned by their financial institution. Once in default of the payment arrangement or no satisfactory payment arrangement can be made, the Township will proceed or resume other collection actions as set out in this policy including the registration of a Tax Arrears Certificate.

Penalties and interest will continue to accrue during all such payment arrangements until full payment on the account has been made. Payment arrangements will not include any forgiveness of penalties and/or interest. Postdated cheques are to be obtained wherever possible. Payment arrangements should be documented and noted on property tax accounts for future follow-up and be specific in their agreed upon terms.

Form or Personalized Letters

Before an account is two (2) or more years in arrears, specific collection letters/notices are sent to property owners advising of the potential of tax sale proceedings. The letters/notices will request payment in full or offer the property owner the opportunity to make specific payment arrangements to clear the account. A letter/notice is sent prior to December 31st each year to each account that will be two (2) years in arrears as of January 1st of the following year.

All tax accounts two (2) years or more in arrears will be subject to collection proceedings which could lead to the "Sale of Lands for Tax Arrears" as provided by Part XI of the *Municipal Act, 2001*. If no payment arrangements have been made by December 31st, a final letter will be sent advising the assessed owner of the effective date of tax registration if suitable payment arrangements are not met.

Title Searches / Notification of Interested Parties

When a property approaches two (2) years in arrears, a title search may be conducted to identify all outstanding encumbrances and parties with a registered interest in the property and to confirm that the owners shown on the tax roll are accurate. The Township could then provide information of the outstanding tax arrears to all registered mortgagees shown on the property records of the Land Registry Office in an effort to secure payment before implementation of the tax sale process. This notice to interested parties advises that the Township intends to proceed with a tax sale and provides them with an opportunity to pay the arrears in order to protect their interest in the property

Rent Seizure

Rent seizure is only available for tenant-occupied properties and is provided for under Sections 350 and 351 of the *Municipal Act, 2001*.

A first notice is sent advising the owner that the account is in serious arrears and that if full payment or alternative payment arrangements are not made, the seizure of rent could take place. If full payment has not been received or payment arrangements made within thirty (30) days from the date of the first notice, a second notice will be sent advising the owner of the effective date that rent attornment will be implemented by the Township if full payment or payment arrangements have not been made.

When the taxes still remain unpaid thirty (30) days from the date of the second notice, a third notice will be sent to the tenants advising them to remit their rents to the Township as a result of the tax arrears.

The second and third notices will be sent by registered mail.

This is considered a severe action and should only be initiated after adequate notice.

Municipal Tax Sales

i. Tax Registration

Tax registration should only be considered after all reasonable efforts to work with taxpayer to make suitable arrangements have been attempted.

The Township will follow the procedures as set out in Part XI of the *Municipal Act, 2001* when the decision is made to implement the tax sale process.

Once tax registration procedures commence, the property owner or interested party has one (1) year from the date of registration in which to redeem the property by paying the cancellation price which includes all taxes, interest and penalties outstanding plus all associated legal and/or administrative costs. No partial payments are allowed. If full payment is made, the Township will register a Cancellation Certificate (as defined by the *Municipal Act, 2001*).

ii. Extension Agreement

If requested within the redemption period, the Clerk-Treasurer may enter into an Extension breach of the Extension Agreement, the tax sale process recommences.

iii. Sale of Land

If the cancellation price is not paid, the *Municipal Act, 2001* provides that the property may be sold by sealed tender or public auction. The Township preference is by sealed tender. Public tenders will be conducted according to Section 379 of the *Municipal Act, 2001*.

To be eligible, bids must be at least equal to the minimum bid amount set by the Township.

Prior to submitting a tender, the onus is on the potential bidder to conduct his/her own inquiries into such matters as zoning, access, work orders, water/hydro and other arrears/building restrictions or title problems, including liens, writs and encumbrances. The Township makes no representations whatsoever as to the quality and/or quantity of the land, or title, being purchased.

There is no requirement for the municipality to establish market value prior to the sale, provide any warranties with the property or provide vacant possession. The Township does not conduct tours or provide access to properties being sold under tax sale.

A separate tender must be provided for each parcel bid on and must be in the form provided. No substitutes can be accepted.

The tender must be accompanied by a deposit of at least 20% of the tender/bid amount by way of money order, bank draft or certified cheque payable to the Township of McGarry.

The successful tender is the highest bidder who has submitted a properly completed tender and who makes payment (by certified cheque, bank draft or money order) within 14 calendar days of being notified by mail of the balance of the amount tendered, the appropriate land transfer tax, the accumulated taxes, penalties and interest and HST (if applicable) to the Township.

If the highest bidder does not submit the remaining funds as described, then the highest bidder's deposit is forfeited and the land is offered in the same manner to the second highest bidder who then has 14 calendar days from the date of notification to remit the monies owing to the Township. Potential bidders are further advised that a lawyer should be retained in order to ensure that his/her interests are protected **prior** to the submission of a bid/tender.

If two (2) bids of equal amount are tendered, then the person who submitted the earlier bid will be deemed to be the higher bid.

From the sale of proceeds, the Township retains sufficient funds to clear all outstanding taxes, penalties and interest and costs (total is considered to be the cancellation price). Any proceeds in excess of the cancellation price shall be paid into the Court, where any party having a claim may apply for a share of the surplus.

The Clerk-Treasurer has the discretion to cancel a tax sale pursuant to Section 382(6) of the *Municipal Act, 2001*.

iv. Unsuccessful Tax Sale

If there is no successful tax sale, the Clerk-Treasurer shall report to Council to suggest further actions that may be taken which may include registration of a notice of vesting.

G. Miscellaneous

i. Amounts Added to Tax Roll

Section 398 of the *Municipal Act, 2001* allows the municipality to place unpaid fees and charges owing to the municipality on to the property tax roll to which the services were provided regardless of who was in receipt of the said service. This allows non-tax debt to be added to the tax roll and collected in the same manner as municipal taxes.

Other charges such as local improvements or utility billing arrears allows the municipality to place these fees and arrears on to the property tax roll. These charges are property specific and reflect amounts due for such items as water, sewer and debenture. The codes for the local improvements are very specific in what is being billed and it is essential that the property owner review these charges to ensure they are being billed for the correct dwelling.

ii. Minimum / Small Balance Write-Offs

Some accounts have balances remaining that are small enough that the additional cost of collection is not deemed worthwhile. The Clerk-Treasurer is authorized to approve such write-offs for outstanding amounts less than \$5.00.

iii. Tax Service Charges

Subject to annual review and Council approval, certain service charges may be levied on individual tax accounts in amounts set by Township By-Law. Reference should be made to the Township's current User Fees By-Law.

iv. Refunds and Credit Balances

From time to time, property tax accounts may experience credit balances for various reasons. All refund requests must be made in writing to the Township of McGarry Clerk-Treasurer. All requests will be thoroughly reviewed by staff before any cheque requisitions are produced.

No refund will be provided unless there is an overpayment on the account. All taxes owing, including those levied but not yet due, must be paid before a refund will be issued.

Prior to refunding any credits from the property tax account, the municipality will verify that all other debts with the municipality (utilities, miscellaneous accounts receivable, etc.) have been cleared prior to releasing a credit refund. The municipality reserves the right to transfer credits on property tax accounts to accounts with other debt.

Credits resulting from tax rebate programs will be applied to the property tax account against any outstanding taxes billed and owed. Any remaining credit will be left on the account and written notification will be sent to the property owners to advise them of the appeal's completion.

In cases of overpayments or misapplied payments to property tax accounts, the party requesting the refund must also submit proof of payment along with their refund request.

Tax and Assessment Appeal credits will be refunded in compliance with Section 341(2) of the *Municipal Act, 2001* which states that the municipality "...shall refund any overpayment to the owner of the land as shown on the tax roll on the date the adjustment is made...". Former owners of property applying to the Township for refunds of property taxes must obtain a written letter of authorization from the property's current owners before any funds can be released to them.

The municipality reserves the right to request any additional documentation as deemed necessary in order to facilitate the processing of a refund request.

v. Tax Certificates

Tax certificates will be issued upon written request and the submission of the requisite fee according to the Township's current User Fees By-Law.

5. SUMMARY

The Clerk-Treasurer has the authority to exercise discretion in the application of these policies where unusual circumstances are apparent. The guiding principles for this discretion shall be ensuring legislative requirements are met, ensuring fairness to all taxpayers, and that the overall best interests of the Township are met.


CLERK-TREASURER


DATE APPROVED