

Council Information Package (Non-Agenda Items)

Monday, June 9, 2025

Accessibility Accommodations

If you require access to information in an alternate format, please contact the Clerk's department by phone at 519-941-0440 x 2256 or via email at clerksdept@orangeville.ca

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District of Parry Sound Municipal Association

c/o Township of McKellar, 701 Hwy 124 McKellar, ON P0G 1C0

President: Lynda Carleton Secretary-Treasurer: Karlee Britton

RE: Supporting Municipal Ethics Through Access and Education

The District of Parry Sound Municipal Association (DPSMA), representing the twenty-three Municipalities within the District of Parry Sound, held its Spring 2025 meeting on May 23, 2025, in the Municipality of Callander. At this meeting, the following resolution was carried:

Moved by: Kathy Hamer (Municipality of McDougall)

Seconded by: Daniel O'Halloran (Township of McMurrich Monteith)

Whereas democracy is an open process – one that requires ongoing engagement between citizens and their elected officials; and

Whereas ethics and integrity are at the core of public confidence in government and in the political process; and

Whereas proper policies and procedures protect the democratic process; and

Whereas sections 223.2 and 223.3, Municipal Act, 2001 state all municipalities are required to adopt a Code of Conduct for members of Council and to appoint an Integrity Commissioner; and

Whereas it is the role of the Integrity Commissioner to educate member of Council on the Councillor Code of Conduct policy as well as to investigate alleged breaches of the Code of Conduct, at the municipality's expense; and

Whereas there are many new elected officials each term of Council who need access to information and proper training in order to do the work effectively and responsibility; and

Whereas Municipal Affairs and the Ombudsman's Office are hesitant to give information, so there is nowhere to ask questions and learn; and

Whereas the only source of information is to pay for fee-for-service on a case-by-case basis from the Integrity Commissioner which is very cost-prohibitive for small municipalities; and

Whereas Council is expected to oversee the management of taxpayers money and taxpayers deserve to know where their tax dollars are being spent;

Now Therefore Be It Resolved That the District of Parry Sound Municipal Association calls upon the Ontario government to provide free access to information so that Councils can be effective in their role in our democratic system; and

Further That the DPSMA hereby requests that Municipal Affairs and/or the Ombudsman's Office and/or the Integrity Commissioner provide, if requested by a municipality, sufficient particulars of each investigation to permit the municipality to fully understand and address the subject matter of each investigation.

Further That this resolution be forwarded to the Honourable Doug Ford, Premier of Ontario, the Honourable Graydon Smith, MPP Parry Sound-Muskoka and to all Ontario Municipalities for support.

Forwarded on behalf of the District of Parry Sound Municipal Association; For questions and/or inquires, please contact:

Karlee Britton | Secretary-Treasurer

Kalle Bitt

District of Parry Sound Municipal Association

clerk@mckellar.ca (705) 389-2842 x4

cc:

Honourable Doug Ford, Premier of Ontario Honourable Graydon Smith, MPP Parry Sound-Muskoka Municipalities within the District of Parry Sound All Ontario Municipalities





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Alan Spacek
Chair, MPAC Board of Directors

Message from our Board Chair

MPAC is driving transformation in Ontario's property assessment landscape. In 2024, MPAC captured a record-breaking \$42.7 billion in new assessments added to municipal rolls across Ontario. This contributed to an inventory of nearly 5.7 million properties, with a total assessed value estimated at \$3.2 trillion.

These insights are crucial for calculating property and education taxes, as well as informing budgetary and community planning decisions. Our commitment to maintaining a complete and accurate property inventory ensures that our assessments are based on the most current and reliable data, empowering those we serve to make informed decisions.

Along with municipalities and other stakeholders, we actively contributed our insights and expertise to the Ontario government's review of the assessment and taxation system. Our priorities, such as affordable rental housing, student housing, and enhanced information sharing, are paving the way for a more equitable and efficient system. We take pride in being part of this progress.

To maintain this momentum, MPAC's Board of Directors approved strategic investments that ensure we can address

fiscal challenges while funding innovations that modernize our services. With new data tools, streamlined digital platforms, and a renewed commitment to innovation, we are strengthening decision-making at every level of the province.

As we look ahead, the implementation of MPAC's 2025-2028 Strategic Plan will redefine how municipalities can use property data to drive community growth. Our investments in modernization and collaboration will support our partners as they face trials with clarity and confidence.

Thank you for your continued partnership as we work together to shape the future of property assessment in Ontario.





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Nicole McNeill
President and Chief Administrative
Officer, MPAC

Message from our President and CAO

As we close the chapter on our 2021-2024 Strategic Plan, I reflect, with immense pride and gratitude, on all that MPAC has accomplished. Each milestone achieved and every challenge overcome has strengthened our foundation, preparing us for the journey ahead.

Our commitment to fostering an inclusive workplace and driving continuous improvement has significantly enhanced our ability to support Ontarians and deliver measurable value. Over the last year, we successfully captured record-breaking new assessment growth, launched new data reports and tools, exceeded service level agreement targets, and collaborated with partners to strengthen communities—all highlighted in this report.

Building on this momentum, we consulted on and developed our 2025-2028 Strategic Plan—our blueprint for success. This plan establishes ambitious goals to position MPAC as the global leader transforming property assessment, data, and services. These goals are more than aspirations; they represent actionable strategies grounded in expertise and innovation designed to create meaningful, lasting impact.

The next chapter of our journey is defined by adaptability, innovation, and purpose. Guided by our core values—accountability, transparency, customer-focused, innovation, and inclusivity—we remain adaptable and forward-thinking, ready to embrace challenges and opportunities as they come.

By integrating equity, diversity, inclusion, and anti-racism methodologies into all aspects of our work, we ensure our efforts reflect the vibrant diversity of the communities we serve. These commitments are not just priorities, they are integral to the lasting change we aim to deliver.

As we embark on this new phase, we carry forward the lessons of the past and are guided by a clear vision for progress. Armed with our blueprint for the future, we are committed to driving meaningful growth in Ontario while cementing our role as a trusted advisor and collaborative partner.

By setting the standard for property valuation, we establish a benchmark of trust and excellence, driving transformative progress and delivering lasting value. Anchored by this mission, we are motivated to shape a future defined by innovation and meaningful success.



Our property intelligence actively shapes the world around us, supporting what's established and driving what's new.





Who is MPAC?

We're Ontario's property pulse.

Ontario's property landscape is dynamic and growing. MPAC plays a vital role in capturing these changes and providing accurate property valuations, insights, and services to property owners, businesses, and municipalities.

With a comprehensive inventory of nearly 5.7 million properties, MPAC ensures property assessments are fair, transparent, and current. Municipalities rely on these data insights to calculate property and education taxes, inform budgetary planning, and quide community development decisions. MPAC's services empower Ontarians with valuable information, enabling informed choices, addressing key questions, and fostering vibrant, thriving communities. For more insights into our strategic and operational performance, review the 2024 Performance Report.

In an era of rapid technological advancement, MPAC remains committed to innovation. Our efforts are focused on improving services and investing in modern technology to drive greater efficiencies in property assessment and support the growth of Ontario.



Mississauga, Ontario

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Our Vision

To be the global leader transforming property assessment, data, and services.

Our Mission

A valued public service delivering benefits to Ontarians through data-driven products and services.

Our Values

We are accountable, transparent, customer-focused, innovative, and inclusive.

Our Commitment

To embed Equity, Diversity, Inclusion and Anti-Racism in our culture and work so it is reflected in everything we do.

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Supporting the growth of Ontario



\$42.7 billion new assessment added to municipal rolls



423,383

sales transactions processed



5.7 million total properties in Ontario inventory



斷 18,959

severances and consolidations processed



\$3.17 trillion total property value in Ontario



191,310 building permits processed



2 627,000

Property Assessment Notices mailed



12,453 Requests for Reconsideration closed



284.033

property inspections



449 appeals closed



Our accomplishments

Delivering continuous operational excellence

Innovation has been our north star, a constant driving force motivating us to transform challenges into opportunities.

Our commitment to progress and innovation requires us to stay agile and ready for whatever comes next. To achieve this, we have continued to explore and embrace new technologies and processes to enhance our data quality, providing the essential tools for accurate market valuations and valuable insights. Our efforts throughout the past four years have positioned us as a leading authority in property assessment.

Modernizing our operations and delivering value

At MPAC, we are transforming the property assessment process to be more efficient, transparent, and client-centred. We have updated our data collection methods and improved our customer-facing digital platforms, including Municipal Connect™ and AboutMyProperty™, to enhance the overall user experience.

Our property assessors utilize GPS technology and aerial imagery to collect data on properties, and apply advanced machine-learning models to generate precise property valuations. Property assessors have been equipped with advanced field technology, including laser measures and tablets, to make the inspection process more efficient.

In 2024, nearly **340** municipalities submitted building plans electronically, resulting in MPAC receiving over **31%** of all building plans electronically, thanks to improvements to Municipal Connect. We are seeing continual improvements in our timelines for capturing new assessments as municipalities adapt to e-permitting and submitting permits and building plans through MPAC's in-house built Application Programming Interface (API).

Upgrades to <u>AboutMyProperty</u> have provided property owners with convenient self-service options, such as the ability to update their property information, including mailing addresses and school support designations. These digital platforms have improved the speed and ease with which municipal partners and property owners can submit information, helping keep our databases current and accurate.

As a result of these efforts, we captured a record-breaking **\$42.7 billion** in new assessments, exceeding last year's record, with more than **90%** captured within one year of occupancy.



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2024 Property Count

Total Properties

2024 - 5.7M



Residential



Industrial



Farm



Special Exempt



167K

Commercial



18K

Multi-residential

Total Assessment Value

2024 - \$3.17T



Residential



Industrial



Farm



Special Exempt



\$327.5B

Commercial



\$133.6B

Multi-residential

Levelling up our technology and information security

Ontario's property landscape may evolve quickly, but advancements in the technology powering our industry move even faster-and we are ready to lead the change.

MPAC has some of the brightest minds in technology working in-house. Over the last year, they have been busy updating our legacy systems and assessment technology to ensure that whenever an assessment update is called, we will be ready to deliver accurate, secure, and timely property assessments using real-time data.

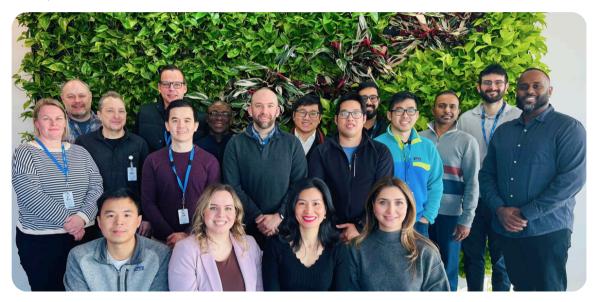
We have been exploring ways to effectively harness the power of Artificial Intelligence (AI) and integrate it into our organization's operations, including employee feedback, as we aim to solve future challenges together. As this technology rapidly advanced, we recognized the importance of mitigating threats and vulnerabilities. We deemed it essential to create and implement an AI policy to ensure the responsible and safe use of this technology.

When you are responsible for three terabytes of data, security is paramount and always top of mind. For the fifth year in a row, MPAC's Information Technology team successfully maintained ISO/IEC 27001 and ISO/IEC 27017 certifications. Additionally, we earned our ISO/IEC 27018 certification for the second time.

ISO certifications are internationally recognized standards that verify an organization's commitment to quality, security, and best practices in its operations and services. We are only one of approximately 100 organizations in Canada to hold all three ISO certifications, which is an honour and a responsibility that we do not take lightly. We are relentless in protecting sensitive data, cloud services, and personal information, and we want to assist interested parties in protecting their data, too.

In 2024, we held our first cyber security information session for municipal partners, sharing tips and tricks for keeping their data safe. We are looking forward to new opportunities to share our expertise and assist others.

The IT Support team retained its HDI Certified Support Centre status, reaffirming our commitment to delivering world-class support and exceptional customer service to all employees. We first obtained this certification in 2020 and have continued to uphold the highest standards, successfully recertifying in 2022 and again in 2024. This certification, awarded every two years, is a testament to MPAC's dedication to continuous improvement and operational excellence.



MPAC's IT Support Team

In 2024, MPAC also became the first assessment body in North America and the largest Canadian organization to obtain certification from the Real Estate Standards Organization (RESO) for adhering to the RESO Common Format (RCF). This achievement highlights MPAC's leadership in data standardization and our work in advancing the real estate industry's technological landscape. RCF Certification brings the real estate industry in Canada one step closer to having a unified data framework, allowing for consistency and improved data quality.



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"I thoroughly enjoyed presenting to our municipal partners about how we ensure the security of MPAC data. Sharing our best practices to help our partners protect their data is another way we can provide our expertise. It's inspiring to see our collaborative efforts in action, and I look forward to our next opportunity to connect!"

Mirza

Director, Cuber Security, MPAC



Making an impact in IT

Faster response and resolution:

Our team responds to incidents in just 16 minutes and resolves them in less than 2 hours, far outperforming the industry averages.

Top-tier customer experience:

With an impressive 4.96/5 customer satisfaction rating, we are setting the gold standard for excellence.

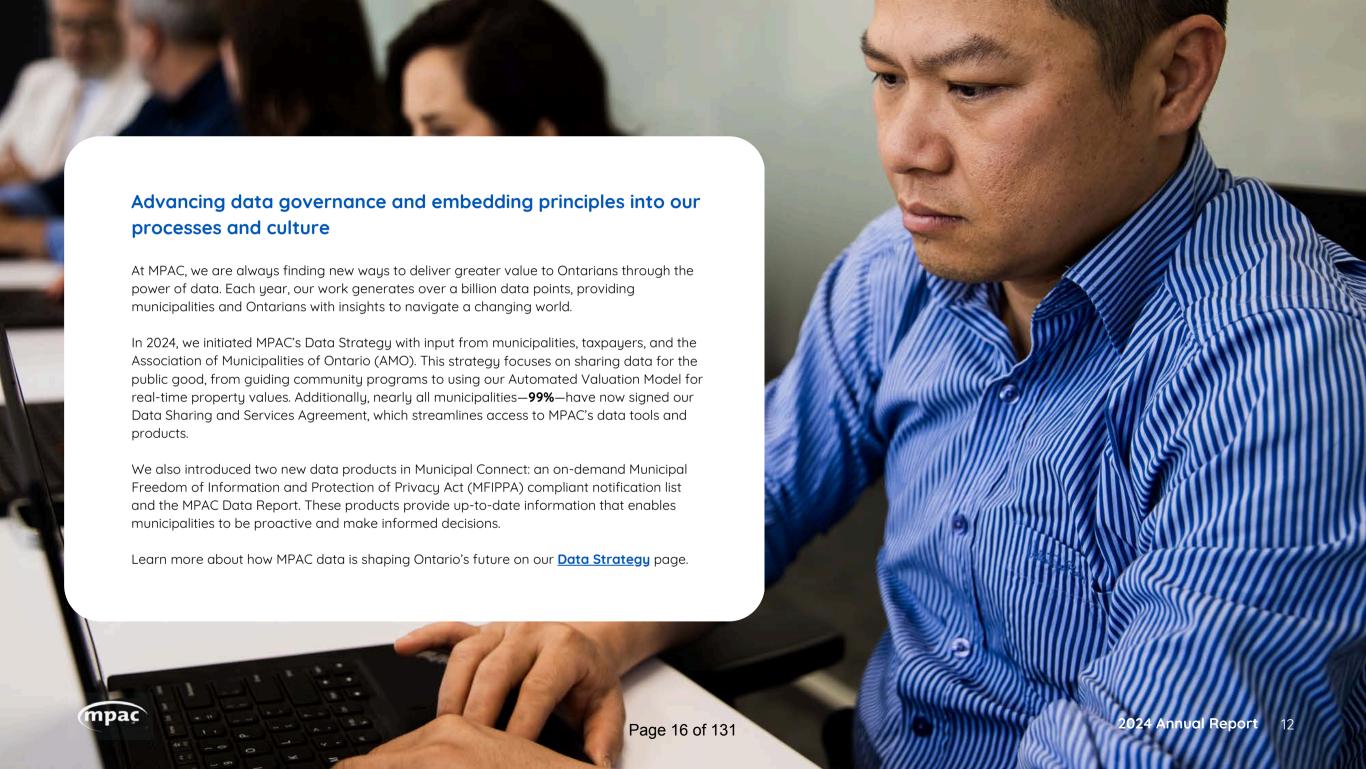
Service consistency:

We meet our Service Level Agreements (SLAs) 99% of the time, reflecting our unwavering commitment to reliability.

Efficiency on first contact:

Resolving 82% of tickets on the first contact means fewer follow-ups and a smoother experience.

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Delivering value-added insights

We deliver valuable data-driven insights through a wide range of tools and reports designed to meet the needs of our clients. Together, these tools ensure Ontarians have the information they need to plan effectively and make decisions with confidence.

Our most recent <u>property insights release</u> shows how the types of homes and sizes have changed across the province over time. In the 1950s, most new homes in Ontario were single-detached houses, making up about **95%** of the market. However, starting in the 1960s, more mid- and high-rise condos were built, with even greater growth in the 1990s. By 2020, condos became more common than single-detached houses, making up about **41%** of new homes, while single-detached houses made up around 38%. In addition, the release addressed the shift towards larger single-detached houses and smaller condominiums becoming increasingly common.

Developed in-house by our IT team, the <u>Property Pulse Dashboard</u> is a new value-added product introduced as part of the <u>AboutMyProperty platform</u>. This tool provides real-time residential sales data categorized by municipality and property type, including single-detached homes, semi-detached homes, townhouses, condominiums, and waterfront properties.

We also launched our <u>Housing Inventory Map</u>, which helped communities understand the residential property landscape and how it has continued to evolve over the last decade. Finally, at the end of the year, we introduced the <u>Residential Report</u>, along with an interactive, dynamic map that shares market sales information, trends, and analysis on residential properties across Ontario. These reports will be released quarterly.

To explore these resources and more, visit the Research and Insights page on <u>mpac.ca</u>.



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Our accomplishments

Elevating the property owner and stakeholder experience

Doubling down on our commitment to transparency and accountability, we strategically focused on strengthening our relationship with Ontarians by providing value-added data and actionable insights while helping Ontarians understand what MPAC offers beyond property assessment. In doing so, we provided clarity and confidence to Ontarians and strengthened our brand as a respected and trusted industry leader.

At MPAC, we strive to be a trusted source of property information, supporting property owners in making better-informed decisions about purchasing, selling, or planning for the future.

Making sure Ontarians see the value we bring to their property decisions

Every property owner's journey is unique and we are here to support them every step of the way—whether they are buying their first home, selling, or planning for the future.









*All stats are as of December 2024



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In 2024, our Customer Contact Centre handled over **150,000** interactions with Ontarians, achieving a **94%** overall satisfaction rate with MPAC's customer service.

With questions about how to access AboutMyProperty[™] and where to find registration information being some of the most common client interactions in our Customer Contact Centre, we created quick and helpful 'Unlocking AboutMyProperty' videos documenting the process. To support new homeowners, we also added new answers to our First-time Homeowners' Hub, which facilitates the conversation about property assessment and taxation through helpful FAQs.

We also partnered with local municipalities to help taxpayers navigate the property assessment and tax system, and we ran our '<u>Home Values Matter</u>' brand awareness campaign, which increased unaided brand awareness by **8%** by driving property owners to AboutMyProperty to learn more about their homes.

As we look to 2025, we are refreshing our visual identity to ensure our brand is more accessible, recognizable, and reflective of the communities we live and work in.

We are also reimagining AboutMyProperty to ensure accessing property information is more intuitive and transparent than ever. In 2024, we added enhancements like the Property Pulse Dashboard and the ability to update mailing addresses—and that's only the beginning!



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Strengthening municipal relationships by expanding value-added products and services

MPAC works collaboratively with municipalities, turning data into decisions that build stronger, more sustainable communities. In 2024, we focused on practical ways to help municipalities and property owners navigate challenges and find solutions that work for them.

Here's what we did:

- **Built connections:** We met with municipal representatives at conferences to discuss issues, share insights, and collaborate.
- Expanded resources: To make it easier for municipalities to connect with their communities, we provided online toolkits containing resources like printable buck slips, social media messaging, and links to online information hubs that could help key audiences in navigating the property assessment and taxation system, such as first-time homeowners.
- **Kept municipal affiliates informed:** Through our InTouch newsletter, we shared new product alerts, important statutory changes, and invitations to municipal webinars on relevant topics like using MPAC data and process updates.
- Offered hands-on instruction: We hosted workshops and Municipal Connect Coffee Learning Sessions to connect with municipal staff across different departments like Planning and Finance, sharing tips on how to make the most of our tools.



municipal engagements, including council meetings

3,036 🔁

webinar + workshop attendees at over 52 webinars and workshops

4,769

visited our municipal contact page

1,334 🖨

people checked out our municipal resource page on mpac.ca

11,000+ 🕏

subscribers to InTouch, our monthly municipal newsletter



Barrie, Ontario

View the 2024 Municipal Partnerships Report



By working closely with municipalities, we are making sure they have what they need to serve their communities effectively. To learn more about our efforts in 2024, check out our **2024 Municipal Partnerships Report**.

Continue to strengthen MPAC's relationship with the province by providing value-added data, analytics, and actionable insights

MPAC's Government Relations team met with **90** constituency offices across Ontario in 2024, building relationships and learning about each community's unique needs. These conversations helped us gain a deeper understanding of how we can contribute to improving the property assessment and taxation system.

Our ongoing collaboration with the Province of Ontario is informing new initiatives and the outcomes of the property assessment and taxation system review. We will continue to work alongside the government as we explore solutions that streamline information sharing and make assessment information more accessible.

It's exciting to see how these consultations translate into real change, and we look forward to the future.



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Our accomplishments

Unlocking opportunities to drive value and additional revenue

For over two decades, MPAC has assessed and delivered accurate property assessments for over five million properties in Ontario.

This long-term success is achieved by developing leading technologies and leveraging our valuation experts who understand the systems required for modern property assessment. We continue to build products and services for purchase based on our expert knowledge.

Assessment technology solutions at home and abroad

The Computer Assisted Mass Appraisal (CAMA) software MPAC uses for our own assessments was initially developed here in Ontario by us, "for our assessors by our assessors." Since then, we have evolved our CAMA software, Insight, into a commercial version available to other assessment jurisdictions.



City Hall, Winnipeg, Manitoba

Our first international client, Tailte Éireann, the Valuation Office of Ireland, launched our product in 2023. Tailte Éireann is leveraging the tools configured by MPAC to deliver on its valuation mandate and will continue to use the product into the foreseeable future.

In 2024, we secured a second client, outside of Ontario, and began developing and implementing the software used to value property for the City of Winnipeg's Assessment & Taxation Department. The project aims to improve the efficiency and accuracy of property valuations within the city and replace an outdated CAMA system.

Both Tailte Éireann and the City of Winnipeg are also benefiting from the professional services MPAC offers our clients with respect to valuation model development and training. As interest grows and assessment jurisdictions continue to look to MPAC for our expertise and technological innovations, we expect to expand our commercial software business.



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Realizing our potential with Ontario's REALTORS®

Ontario's REALTORS® look to MPAC for valuable property information. From square footage to building permit history and Automated Valuation Models (AVMs), Ontario's REALTORS® depend on MPAC data to create MLS listings, conduct comparative market analysis, research properties, and customize the services and advice they provide to buyers and sellers for all property types.

MPAC has direct relationships with all Ontario Real Estate Boards, representing over 100,000 REALTORS® across the province, and we offer regular webinars and in-person training sessions to help REALTORS® understand the data resources at their disposal and how to use them.

In 2024, approximately **60,000** Real Estate Agents received our REALTOR® focused newsletters, and over **12,000** Real Estate Agents joined MPAC for **230+** training sessions.

A winning sector across the country

From mortgage brokers to small credit unions to large banks, the Financial Sector benefits from MPAC's data.

Utilizing advanced statistical techniques and sound appraisal methodologies, these organizations access MPAC's AVM along with utilizing our current inventory of residential property information. This data offers credible reflections of current residential market values. The values are updated weekly to ensure users have access to the most recent data, enabling financial institutions to assess property values in real time, accurately and at a fraction of the cost of a traditional appraisal.

By partnering with peer organizations and data aggregators across Canada, MPAC has become North America's leading provider of accurate, detailed property data—helping organizations make informed decisions through robust market analysis.





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New opportunities for leveraging MPAC Data

In 2024, we unveiled our new Home Energy Rating and Retrofit Report, which provides the estimated annual energy consumption, carbon emissions, and energy usage breakdown for single-family attached and detached homes. This information can help property owners save on energy costs and reduce emissions.

We also supported municipalities with data insights that helped inform energy-efficient plans and climate action strategies. Our data can paint a detailed illustration of current energy usage and identify areas of improvement, leading to stronger local energy conservation efforts.

Since 2002, our data sales have generated over **\$150 million** in surplus for the municipalities of Ontario.

To make our commercial offerings easier to explore, in 2024, we dedicated a new **Commercial Solutions section** on our website.



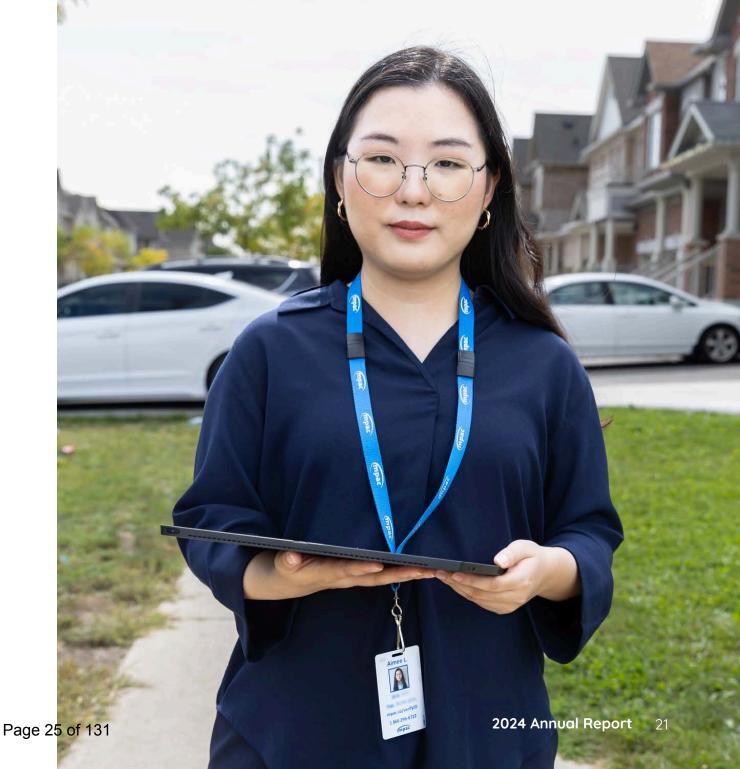
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Putting our people and culture first

In developing our 2021-2024 Strategic Plan, we made a commitment to fostering a more inclusive workplace by prioritizing our people and culture. A crucial aspect of this effort was the introduction of an Equity, Diversity, Inclusion, and Anti-Racism Strategy, along with innovative strategies for workforce planning, workspace planning, and succession planning.

Over the past four years, we made remarkable strides in fostering an inclusive and respectful workplace culture where everyone feels supported and set up for success. Our efforts have been centred on supporting our employees, attracting top talent, and cultivating a healthy, positive work environment. Working with external experts and gathering employee feedback, we continuously evaluated and improved our practices and policies.





Our people

At MPAC, our workforce reflects the vibrant diversity of Ontario's property landscape, each with unique characteristics and attributes that define it.

Our people bring a wide range of experiences and perspectives, which enables us to connect with communities and better serve their needs.



1,795 employees across Ontario

799

participants in our Flexible Work **Program**

407



employees with a recognized accreditation (AACI, CAE, MIMA, M/ FRICS)

280

valuation employees with partial accrediation (CRA, RES, AIMA)

250

members of MPAC's Equity, **Diversity, Inclusion** and Anti-Racism committee



new employees (since April 2024)



2024 Annual Report

2024: A year of building and engaging for Equity, Diversity, Inclusion, and Anti-Racism

MPAC is dedicated to creating an inclusive workplace. By prioritizing Equity, Diversity, Inclusion, and Anti-Racism (EDIA) initiatives, we enhance the employee experience and empower every team member to bring their authentic selves to work.

In 2024, MPAC focused on laying a strong foundation that will support the long-term delivery of EDIA initiatives. We completed an employment systems review that helped us build a diverse workforce by attracting and developing staff while removing barriers to equity. Our demographic data collection survey has been instrumental in shaping our policies and strategy.

We actively engaged employees through EDIA committee meetings and Courageous Conversations, co-hosted with our Wellness team, to foster understanding and meaningful dialogue and contribute to a more inclusive work environment.

We celebrated significant cultural milestones, such as Pride Month, Black History Month, National Day for Truth and Reconciliation, International Women's Day, and Pink Shirt Day, highlighting our ongoing commitment to inclusion and cultural awareness.

As part of our Truth and Reconciliation journey, we partnered with Creative Fire, an Indigenousowned agency, and consulted our internal Truth and Reconciliation committee to ensure an authentic and respectful approach. We also had the privilege of learning from Bob Joseph, who educated us on **21 Things® You May Not Know About the Indian Act**, helping to deepen our understanding of Indigenous history.

Learning and development remained a priority as we shared employee stories and hosted virtual chats with inspiring guests like the Honourable Jean Augustine. We also provided resources to encourage continuous EDIA awareness, supporting growth and understanding.

Operating within a province rich in diversity, where our customers embody a wide range of cultural, linguistic, and lived experiences, embracing EDIA means understanding and respecting the communities we serve. Applying this lens across all aspects of our work enables us to deliver service with mindfulness and respect.

This was an essential year that further emphasized the importance of creating a more inclusive and diverse workplace. We are excited to launch more initiatives in 2025, building on the momentum we have gained.



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"As I reflect on the year, I am proud of our significant strides in fostering a more inclusive, connected, and engaged workplace at MPAC.

The creation of the Social Impact and Inclusion Department was a pivotal moment for us, allowing us to bring together employee-led committees and create meaningful opportunities for connection and participation.

This year, employees had the chance to engage in important and sometimes challenging conversations, building trust and relationships across the organization, removing barriers, and supporting more informed decision-making and innovation. Whether through coffee chats, Courageous Conversations on sensitive topics, or the incredible work of our Social Impact and Gratitude Committees, the participation was overwhelming. Together, we raised funds, volunteered countless hours, and donated thousands of items to various causes.

Additionally, we've made strides in collecting and analyzing demographic data as part of our EDIA strategy, ensuring we can build more inclusive programs and initiatives moving forward."



Rupa Aggarwal Executive Director, Social Impact & Inclusion



Social Impact

At MPAC, we have a longstanding commitment to caring and are committed to making a positive impact in Ontario communities by supporting local causes, including environmental initiatives, to foster meaningful social change.



We bring this to life through our Social Impact Committees located across our 26 offices. These committees are made up of passionate, kind, philanthropic, and action-oriented employees who are eager to make a difference. United in the pursuit of driving positive change, they plan activities throughout the uear and collaborate on charitable and environmental initiatives, supporting both local and corporate-wide efforts.

The Social Impact Committee plaus a key role in supporting MPAC's commitment to reducing carbon emissions. Through their efforts and in collaboration with the Workplace Lease and Fleet Strategy, MPAC has achieved a greenhouse gas emission level of 632.35 kg CO2e per full-time employee*. (*AET Group conducted the testing and used the globally recognized Greenhouse Gas Protocol developed by the World Resources Institute and the World Business Council for Sustainable Development.)

Our commitment to social responsibility enhances our relationships with the communities we serve, municipal partners, and property owners. This approach helps build trust and strenathens our role as responsible corporate leaders. Employee engagement not only creates a positive social impact but also fosters teamwork and the development of leadership skills.



7,747 items donated





Investing in career development and succession planning

In 2024, we launched our updated Valuation and Assessment Operations Succession Planning program.

This program was designed to prepare property assessors for leadership roles, with over **20** employees joining in its first year. These future leaders are gaining the skills they need to step into management roles.

MPAC employees collectively completed **342** courses focused on personal and professional growth, including participation in industry accreditation programs. We are proud to report that **100%** of our required valuation staff now hold recognized industry designations. Several of our team members were even recognized with prestigious industry awards, including the WJ Lettner Award and the Larry K. Hummel Award—proof of the dedication and talent within our organization.





"I think it means a lot when a company wants you to grow individually and professionally. It shows they value people and are committed to helping you grow within the organization."

Adriana Property Valuation Analyst



Touching on our award-winning culture, MPAC was named one of <u>Greater Toronto's Top Employers</u> for the fifth year in a row, thanks to our commitment to creating a workplace that's inclusive, engaging, and focused on growth.

Employee awards

Carl B. Davis Award

• Steve, Property Valuation Analyst

WJ Lettner Memorial Award

- Andrew, Property Valuation Specialist
- Shelby, Property Valuation Analyst

Larry K. Hummel Award

- Oliver, Senior Appraisal and Market Specialist
- Salma, Property Valuation Analyst

Fast Track Designation Program (MIMA recipient)

- Shawn, Property Valuation Analyst
- Vidura, Property Valuation Analyst

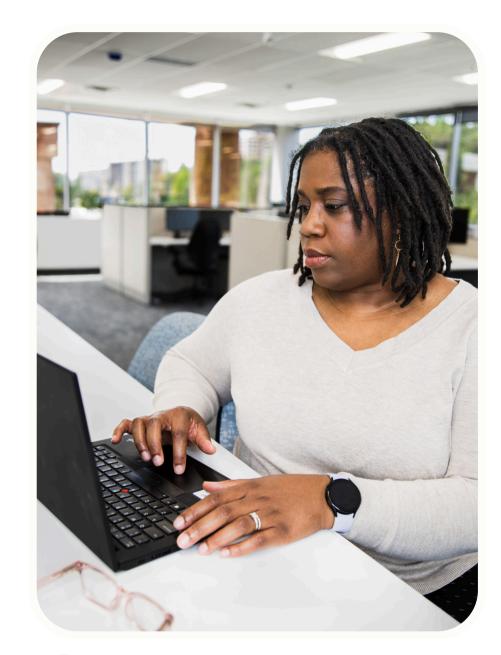
IMA Assessors Award

- Sara, Property Inspector
- Aimee, Property Inspector



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Implementing workplace and fleet strategies

MPAC is changing the way we think about workspaces—making them more flexible, sustainable, and inclusive to support a variety of work styles and new technology while being cost-efficient.

In 2023, we introduced a new Workplace Lease and Fleet Strategy focused on adaptability, fiscal responsibility, and building a strong brand presence.

One key component of this strategy is our Workplace Reduction and Relocation Project. By 2029, we plan to reduce the footprint of all our workplaces across Ontario by an average of **50%**. At the end of 2024, a total of six workplaces were reduced either at their current location or relocated to a smaller workplace—reducing their footprint by an average of **69%**.

The other main component of this strategy is to make our fleet more sustainable by reducing our vehicle count from **120** to **110** by the end of 2025 and increasing the number of hybrid/battery electric vehicles while targeting an average **50%** utilization rate for our fleet. By the end of 2024, we reduced our fleet to **115** vehicles while increasing the number of hybrid/battery electric models to **100**, or **87%** of our total fleet complement.



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Workplace reductions

Barrie (2023):

53% reduction



Kitchener:

73% reduction



Richmond Hill:

69% reduction



Mississauga:

82%

reduction



North Bay:

41% reduction



Peterborough:

56% reduction







"These new office spaces provide the perfect opportunity to foster collaboration through open layouts, multiple meeting rooms, and seamless connectivity, all using the latest technology. We're setting the stage to improve communication, strengthen bonds, and align our teams around common goals."

Anthony

Director, Valuation and Assessment Operations

Leadership

2024 Executive Management Group



Nicole McNeill MPAC President and Chief Administrative Officer



Rupa Aggarwal
Executive Director,
Social Impact and
Inclusion



Jamie Bishop Vice-President, Public Affairs and Customer Experience



Edward BroderickVice-President,
Human Resources



Chris Devadason Vice-President, Commercial Software



Dan DeVellis
Vice-President, Valuation
and Assessment
Operations



Chris Fusco Vice-President, Professional Services



Sujit Jagdev
Vice-President and
Chief Information and
Technology Officer



Matthew Kanter
Vice-President, General
Counsel



Carmelo Lipsi
Vice-President,
Valuation and
Assessment Operations
and Chief Operating
Officer



Ivan Marinkovic
Vice-President,
Information
Technology



Greg Martino
Vice-President,
Valuation and
Assessment Standards
and Chief Valuation and
Standards Officer



Mary Meffe
Vice-President,
Corporate Services
and Chief Financial
Officer

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Lee Taylor Vice-President, Business Development



Ruel Williamson
Executive Vice-President,
Commercial and Client
Solutions



2024 Board of Directors



Alan Spacek (Chair) (Retired) Mayor, Town of Kapuskasing



Janice BakerChief Administrative
Officer, Region of Peel



Paul Bernards
Finance Professional



Niels Christensen
Managing Director and
Broker, Christensen
Real Estate Group



Nazmin Gupta
Managing Director of
Capital Raising and Investor
Relations, BentallGreenOak



Ray Kindiak
Lawyer and Corporate
Finance Professional



Wendy Landry
Mayor, Municipality of
Shuniah and President,
Northwestern Ontario
Municipal Association (NOMA)



Chris Murray
Special Advisor to the
federal Deputy Minister
of Housing Infrastructure
and Communities



Jon Olinski (Vice-Chair) Professor and Program Coordinator, Public Administration program, Seneca College



John Paradis
Deputy City Manager,
City of London



Delia Reiche
Development Liaison,
County of Brant and
(Former) Deputy
Mayor, Thames Centre



Roberto Rossini (Retired) Deputy City Manager and Chief Financial Officer, City of Toronto



Ken Seiling
(Retired) Regional Chair,
Region of Waterloo and
(Former) Mayor,
Woolwich Township



Patricia Vanini (Retired) Executive Director, Association of Municipalities of Ontario



Derek Vanstone Barrister & Solicitor



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Financial Highlights

Statement of Operations (In Thousands		2000
Revenue	2024	2023
Municipal	219,432	214,919
Other	28,398	26,117
Interest and Dividend Income	4,899	5,097
Total Revenue	252,729	246,133
Expenses	2024	2023
Salaries and Benefits	214,243	199,198
Professional Services	10,582	10,978
Information Technology	12,661	11,783
Facilities	8,657	8,567
General and Administrative	10,677	8,203
Royalties	3,258	2,697
Amortization of Capital and Intangible Assets	2,755	3,002
Gain on Disposal of Capital Assets	(551)	(119)
Total Expenses	262,282	244,309
(Deficiency) Excess of Revenue Over Expenses for the Year Before Changes in Fair Value of Investments	(9,553)	1,824
Changes in Fair Value of Investments	12,835	7,998
Excess of Revenue Over Expenses for the Year	3,282	9,822

Statement of Changes in Net Assets (In Thousands of Dollars)			
	2024	2023	
Net Assets - Beginning of Year	112,332	105,614	
Excess of Revenue Over Expenses for the Year	3,282	9,822	
Net Actuarial Loss on Employee Future Benefits	(781)	(3,104)	
Net Assets - End of Year	114,833	112,332	

*Note: the above is an excerpt from the 2024 Audited Financial Statements prepared in accordance with Canadian accounting standards for not-for-profit organizations, and should be read in tandem with the audited statements.



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Connect with us

MPAC has offices across Ontario to meet the needs of property owners in every community.

Customer Contact Centre

Toll Free: 1-866-296-6722 TTY: 1-877-889-6722 mpac.ca/contact Monday to Friday – 8 a.m. to 5 p.m.

Mail

1340 Pickering Parkway, Suite 101 Pickering, ON L1V 0C4

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Download the 2024 Annual Report as a PDF

Download the 2024 Performance Report



Accessible formats and communication supports are available upon request.

Compliance statement: In keeping with the reporting requirements under the Municipal Property Assessment Corporation Act, the Corporation has complied with any policies, procedures, and standards established by the Minister under Section 10, and with the process established regarding the implementation of quality service standards by the Quality Service Commissioner.

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Introduction



The Municipal Property Assessment Corporation (MPAC) is an independent, not-for-profit corporation funded by Ontario municipalities, with a duty to accurately assess and classify all properties in Ontario.

MPAC's role, responsibilities and authority are spelled out in the *Municipal Property Assessment Corporation Act*, the *Assessment Act* and regulations set by the Government of Ontario. We are accountable to the Province, municipalities and the property taxpayers of Ontario through a 13-member Board of Directors.

This report offers the public, our partners, and our stakeholders with insight into MPAC's strategic and operational performance. It serves as one of the ways MPAC demonstrates its commitment to accountability in providing for generating fair, accurate, transparent property assessments in an efficient manner.



For most measurements, MPAC has set performance targets by analyzing past performance, or by adopting existing targets from other reporting mechanisms, such as the <u>Service Level Agreement</u> (SLA) established between MPAC and Ontario municipalities. Targets derived from the SLA are marked as "SLA" where this is the case. In 2024, the performance baselines for each measure were updated to reflect the average of the

past three years (2021-2023) to align with best practices for corporate performance measurement and reporting. The Performance Report outlines 18 measures organized into three main goals. Each goal includes objectives and associated performance indicators to evaluate MPAC's effectiveness in achieving the goals. Below is a chart summarizing the results of the operational metrics presented in the report:

Performance Goal	Number of Measures	Number of Measures That Include a Target	Number of Measures That Met or Partially Met Their Targets
Assessment excellence	9	7	6/7
Customer service and stakeholder engagement	6	6	6/6
Operational efficiency	3	3	2/3
Total	18	16	14/16

In 2024, MPAC achieved 14 of the 16 performance measure targets. This report includes details about each measure and how they support MPAC's operational goals.



Goal: Assessment Excellence

Property assessments are the foundation of Ontario's property tax system, which generates approximately \$25 billion in municipal property taxes and \$7 billion in education taxes each year. We continuously monitor property sales transactions, rental information, and new construction to update our assessment data.

This work ensures that the assessed values of properties across Ontario meet high standards set out by the <u>International</u> <u>Association of Assessing Officers</u> (IAAO), and meet our commitment to ensure a fair, equitable and transparent property taxation system for Ontario municipalities and their taxpayers. We are committed to delivering operational excellence and assessment excellence in the work that we do.

MPAC works to provide Ontario's municipalities with a stable assessment base. This means municipalities can expect a limited impact on their property tax base due to appeals, and property owners can expect an accurate assessment so that their share of property taxes is calculated fairly.

Assessment growth capture, assessment accuracy, equity and stability are important metrics for gauging our delivery of assessment excellence.

Objective: Assessment Growth Capture

MPAC updates our database daily to ensure we maintain upto-date information for every property in Ontario—totalling more than **5.7 million** properties as of 2024. Our work includes gathering information on new properties, and changes to existing properties, to capture what is known as new assessment. When MPAC processes new assessment, we issue a Property Assessment Change Notice to the property owner. This new assessment is captured on the assessment roll and can result in assessment growth for a municipality and the province as a whole.

The taxes generated from new assessment are a key source of new revenue for municipalities, which they can use to fund local priorities.



Indicator: New Assessment Service

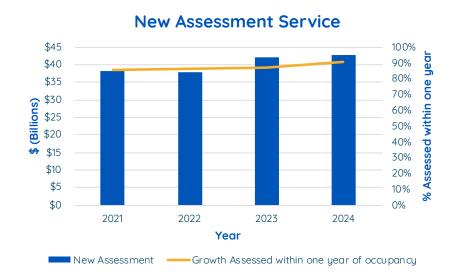
Thanks in large part to collaboration with our municipal partners, in 2024, we were able to add more than \$42.7 billion in new assessment to municipal assessment rolls across Ontario. This marks a record-breaking year for MPAC. We are proud to report that we processed 90.27% of new assessment within one year of occupancy, exceeding our target of 85%. The residential and condominium property type account for approximately 73% of the new assessment in 2024. Over 92% of the new assessment processed for these two property types were captured within one year of occupancy.

Collaborating with municipalities to digitize their building permit process provides MPAC with access to electronic building plans, allowing for more efficient data collection. Furthermore, MPAC's modernization efforts in data collection processes and the ingestion of electronic building plans have created efficiencies in our ability to process building permit activity.

As municipalities continue to adapt to electronic permitting, we continue to see improvements in our timeliness to capture new assessment. To date, nearly **340** municipalities have submitted digital building plans electronically, and over **31%** of all plans are being received electronically.

Although we met our target, not all municipalities have the same experience with assessment growth. While every effort is made to capture new assessment, there are many factors that may impact MPAC's ability to achieve this target, such as changes in market conditions, construction delays, delay in the delivery

of building permit notifications from municipalities and limited access to seasonal properties. When this is the case, we have been having regular conversations with impacted municipalities.



Indicator: Parcel Maintenance Timelines

MPAC processes parcel information including severances, consolidations, new registered plans of subdivision, reference plans and condominium plans which contributes to new assessment by way of <u>Severance and Consolidation</u> <u>Information Forms</u> (SCIFs) and Condominium Plan Information Forms (CPIFs). The efficient processing of these parcel changes supports both the timely delivery of new assessment growth and parcel maintenance details to municipalities to support changes to their tax rolls.

Note that the time period for this indicator does not commence when MPAC receives the information, but the date on which it is

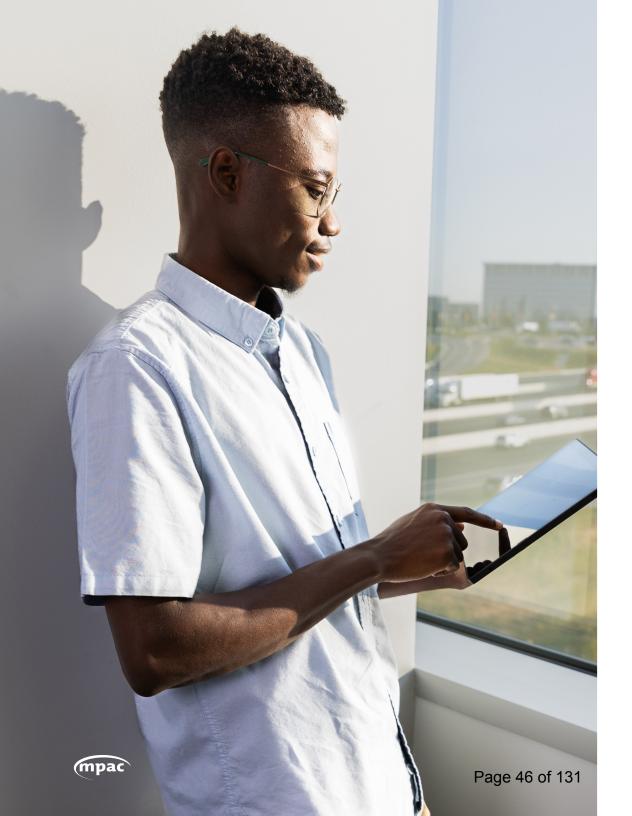


registered with the Province. Overall, all targets have been met. The one subset of properties that MPAC periodically processes outside of these time frames are complex severances. Complex severances may include, but are not limited to, properties

containing multiple classifications of land and/or improvements, severances that require further policy interpretation, and/or are linked to pending work objects that precede the severance.

Measure	Target	Baselines (2021-2023)	2023	2024
Growth assessed within one year of occupancy	>=85% (SLA)	86.34% Total Transactions: \$39,263,621,476	87.22% Total Transactions: \$42,002,510,227	90.27% Total Transactions: \$42,765,333,908
		Within One Year: \$33,913,324,396	Within One Year: \$36,633,713,169	Within One Year: \$38,604,402,878
Severance and Consolidation Information Forms (SCIFs) delivered within 150 days of registration and within one year of registration	90% within 150 days 100% within one year (SLA)	150 Days 97.54% One Year 98.73%	150 Days 98.38% 8,993 of 9,141 One Year 99.60% 9,104 of 9,141	150 Days 98.90% 9,088 of 9,189 One Year 99.74% 9,165 of 9,189
Condominium Plan Information Forms (CPIFs) delivered within 150 days of registration and within one year of registration	90% within 150 days 100% within one year (SLA)	150 Days 94.07% One Year 99.72%	150 Days 97.68% 253 of 259 One Year 100% 259 of 259	150 Days 97.46% 269 of 276 One Year 100% 276 of 276





Objective: Assessment Accuracy and Equity

Accurate and equitable assessments provide municipalities and the Government of Ontario with a reliable foundation for taxation.

The Office of the Quality Service Commissioner, an independent office reporting to MPAC's Board of Directors, measures the quality of MPAC's assessed values against industry standards set by the IAAO. The IAAO is a non-profit, educational and research association that promotes global excellence in property appraisal, assessment administration and property tax policy. These industry standards are measured when MPAC updates property values provincewide.

The Assessment Update originally scheduled for the 2021 taxation year was postponed by the Ontario Government during the COVID 19 pandemic. Property assessments continue to be based on a market value of January 1, 2016. MPAC will report on the quality measures once a new valuation date is in place.

In between assessment updates, MPAC measures the accuracy and equity of our assessments through other metrics, detailed below.

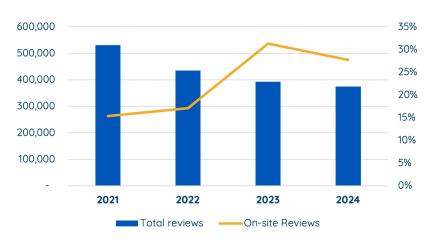
Indicator: Property Reviews Performed

Properties are constantly changing, and it is our job to keep the data we have on file up-to-date and accurate. When changes to a property occur, we conduct a review to ensure our assessments accurately reflect the current state and condition of the property. MPAC may conduct a property review due to a recent sale, a new building permit, a data integrity review, a request for reconsideration, or an appeal. To capture all the changes to a property that may occur, MPAC prioritizes its reviews where property data may have changed. Typically, our goal is to complete **550,000** property reviews annually and to utilize technology and various data sources to complete approximately **75%** of all property reviews.

In this pursuit, prior to conducting reviews, MPAC completes a triage to identify the optimal method to identify and capture any data related to assessment changes ensuring compliance with industry standards. This may result in either relying on third party sources of information, the collection of information by way of an onsite inspection or possibly a combination of the two approaches.

Property reviews are also part of our work to capture assessment growth. In some cases, property reviews may result in a decrease of a property's assessed value, such as when a home is demolished or damaged. MPAC distinguishes between residential and non-residential reviews; and reviews conducted on-site, and those completed off-site using building plans, financials, digital imagery, and information gathered directly from the property owner.

Property Reviews



In 2024, MPAC concentrated on the accuracy of more complex properties and properties with higher property value changes. As a result, the number of property reviews conducted is below target, yet the total value of assessment captured has increased. In 2024, MPAC recorded over \$42.7 billion in new assessments from 374,649 property reviews, compared to \$37.3 billion in 2020 from about 590,000 property reviews.

Also, we continued to place more emphasis on property reviews that are tied to other work objects such as large-valued complex building permits, recent sales and/or appeals. We prioritized on-site inspections, which has increased from **15-17%** in 2021/2022 to **28-31%** in 2023/2024.

The properties reviewed comprised of **103,548** non-residential properties and **271,101** residential properties. MPAC completed **80%** of non-residential property reviews off-site. Of these,





29% resulted in a change to the assessed value to the property. In contrast, 20% of non-residential property reviews included on-site inspections, and **55%** of them resulted in a change to the assessed value to the property. MPAC completed **69%** of residential property reviews off-site. Of these, 49% resulted in a change to the assessed value to the property. In contrast, 30% of residential property reviews included on-site inspections, and 68% of them resulted in a change to the assessed value to the property.

Measure	Target	Baselines (2020-2022)	2023	2024
Number of property reviews performed	Total reviews >=550,000	Total reviews = 453,097	Total reviews = 393,235 Residential: 281,703	Total reviews = 374,649 Residential: 271,101
	Off-site ~75%, 412,500 reviews	Off-site = 78.85% 360,118 Reviews	Non-Residential: 111,532	Non-Residential: 103,548
			Off-site = 69%; 270,212 On-site = 31%; 123,023	Off-site = 72.26%; 270,710 On-site = 27.74%; 103,939



Objective: Assessment Stability

MPAC's property assessments are delivered to municipalities in annual assessment rolls covering every property in their jurisdiction. MPAC works to maintain assessment rolls that are complete, traceable, predictable, and stable. MPAC staff and representatives advocate for accurate and equitable assessments using their professional skills and knowledge. The Assessment Stability performance measures highlight the high degree of accuracy, equity, and fairness of MPAC assessments, and the stability they provide to municipal finances.

Requests for Reconsideration (RfR) and Appeals

If a property owner disagrees with the assessed value and/or classification of their property, they may submit a Request for Reconsideration (RfR) to MPAC. When MPAC receives an RfR, we review the property's assessment in detail, free of charge, to determine its accuracy as long as it has met requirements set out in section 39.1 of the Assessment Act. The RfR process enables MPAC to resolve property owner concerns without the need for an appeal.

If a property includes land classified in the residential, farm or managed forest property tax class, the property owner must attempt to resolve the matter through the RfR process. If the property owner disagrees with the results of their RfR, they may appeal MPAC's assessment to the Assessment Review Board (ARB). Property owners of other properties may submit an RfR to MPAC or file an appeal directly to the ARB.

The ARB is an independent tribunal of the Ontario Ministry of the Attorney General. The ARB's decisions are final and binding; they can only be appealed to the Divisional Court on questions of law. The ARB plays an important role in the fairness and transparency of the Ontario property taxation system.

If an RfR or appeal results in a reduction in a property's assessed value, then the municipality where the property is located must adjust the taxes they have levied. While RfRs address a single taxation year, the length of time to complete an appeal can vary, so the municipality may have to adjust taxes retroactively for multiple years. This presents a financial risk for municipalities and their taxpayers. MPAC measures how many property owners accept their assessment without an RfR or appeal, and how many property values change following the RfR process. These are key indicators of assessment excellence and stability.



Indicator: Request for Reconsideration Related Assessment Change

The RfR and appeal processes provide an opportunity for MPAC and property owners to collaboratively exchange information. New and corrected information about the property may result in a revision to the assessment of a property. MPAC welcomes the opportunity to work with property owners to revise our property data to reflect new information. MPAC does not set a target for RfR and Appeal related assessment change performance measures since it may influence the quality of review by MPAC staff.

During 2024, we completed a total of 12,213 RfRs. Of these, 4,491 RfRs led to a change to the current value assessment of the property. This represents a change to only 0.08% of all properties in Ontario. It is worth noting that as the assessment cycle moves further from the base year, MPAC tends to receive fewer RfRs.

Measure	Target	Baselines (2020-2022)	2023	2024
Percentage of all properties experiencing a valuation change via the RfR process	No target	0.14%	0.1% 5,338 of 5,612,845	0.08% 4,491 of 5,681,507
Percentage of all property assessments accepted without appeal	>=99%	99.26%	99.23% 5,569,775 of 5,612,845	99.23% 5,637,912 of 5,681,507



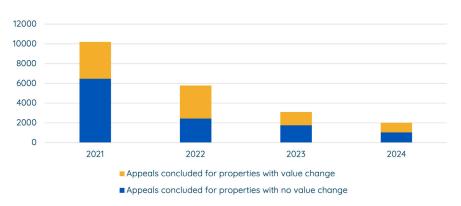


Indicator: Appeals Related Assessment Change

MPAC contributed to the resolution of appeals on 2,021 properties in 2024. This includes appeals initiated in the current tax year, and previous years. Of these appeals, 50.96% resulted in no change in assessed value. This includes appeals where the ARB confirmed the assessed value, as well as those that were dismissed or withdrawn.

Withdrawals often happen because MPAC works with property owners to clarify the basis for their assessment. Because of these efforts, the property owner may choose not to proceed further with their appeal. In 2024, there are fewer appeals remaining. Those remaining are complex. Numerous outstanding appeals were put on hold by the ARB pending determinations of Divisional Court matters. In most cases, where the Divisional Court has rendered decisions, those decisions align with the positions MPAC had taken on appeal. The ARB has recently restarted the appeals that were placed on hold and parties are working to apply the relevant decisions, as appropriate.

Appeals Related Assessment Change



Measure	Target	Baselines (2020-2022)	2023	2024
Appeals concluded for properties during the year with no value change	No target	53.95%	56.47% 1,748 of 3,095	50.96% 1,030 of 2,021

Indicator: Request for Reconsideration and Appeal Changes

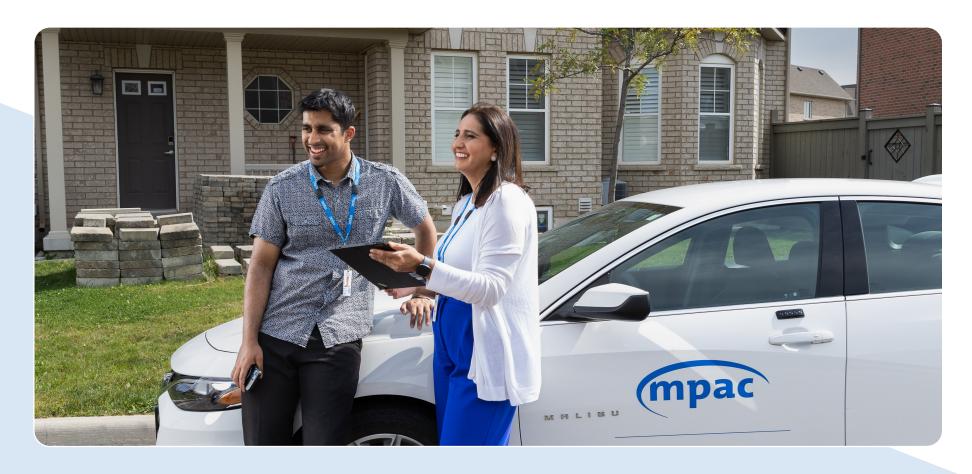
When RfRs and appeals result in changes to a property's value, this is reflected in the assessment roll, thus impacting municipal finances for the taxation year. As seen in the figures below, 406 of the 414, or 98.07% of lower-tier and single-tier municipalities had minor appeal and RfR losses representing less than 0.5% of their assessment base.

Indicator: Municipal Stability

To calculate the second measure, we included RfR and appeal losses that subtracted from the assessment base, and the new assessment we captured that added to the assessment base. Factoring new assessment, 412 of 414 municipalities maintained or increased their assessment base in 2024. Exceeding the targets for these two measures significantly highlight the stability, quality, accuracy, equity, uniformity, and work put into MPAC's property assessments.



Measure	Target	Baselines (2020-2022)	2023	2024
Percentage of lower tier/single tier municipalities not experiencing appeal & RfR losses greater than 0.5%	>=85%	91.62%	95.41% 395 of 414	98.07% 406 of 414
Percentage of lower tier/ single tier municipalities with assessment base remaining the same or increasing	>=90%	97.90%	97.34% 403 of 414	99.52% 412 of 414





Goal: Customer Service and Stakeholder Engagement

As part of the 2021-2025 Strategic Plan, MPAC is working to elevate the property owner and stakeholder experience. We are dedicated to strengthening our municipal, industry, and provincial relationships by expanding value-added products and services to meet their diverse and evolving needs. At the same time, MPAC's core work to deliver property assessments remains critical to Ontario's municipalities.

Our work to better engage and serve municipal partners includes an ongoing series of webinars, new systems that provide improved, real-time access to assessment data, and the shift to digital e-permits and ongoing communication with Ontarians about changes in the province's property landscape.

Objective: Customer Satisfaction

Indicator: Customer Contact Centre Satisfaction and Responsiveness

In 2024, MPACs Customer Contact Centre (CCC) received 150,365 calls, e-mails, or chat messages from our customers. As a key performance indicator of timeliness, the CCC responded to 91% of phone inquiries in 5 minutes or less, and 90% of e-mail inquiries within 2 business days. As a measure of the customer's overall experience, 9,217 customers completed a post contact survey resulting in 93% indicating they were either satisfied or very satisfied with MPAC's service.



Measure	Target	Baselines (2021-2023)	2023	2024
Overall customer satisfaction with MPAC's Customer Contact Centre	>=90%	94%	94%	93%
Percentage of calls responded to by staff within 5 minutes	>=90%	90%	90%	91%
Percentage of emails responded to by staff within 2 business days	>=90%	84%	91%	90%

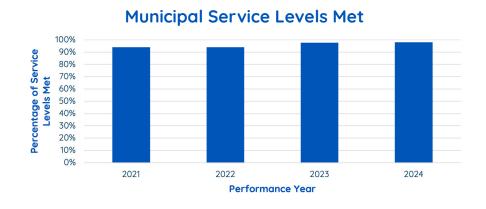
Indicator: Municipal Services Levels Met

To measure the delivery of services to Ontario's municipalities, and to ensure mutual accountability, MPAC and its municipal partners jointly developed a **Service Level Agreement** (SLA). The SLA spells out fair, meaningful, performance standards for the assessment services that municipalities and taxpayers rely on most. In addition, the agreement fosters continuous improvement in service delivery by nurturing collaboration between MPAC and municipalities.

The SLA measures 12 different service levels, including:

- Processing of building permits,
- Delivery of Post-Roll Reports and New Assessment Forecasts.
- Response to and Resolution of Municipal enquiries, and
- Delivery of Year-End Tax File.

During 2024, we were able to meet 97.91% of all Municipal Service Levels. Our partnerships with municipalities and stakeholders are stronger than ever, and when we are not able to meet a service level, there is a fact-based conversation with the municipality to discuss the cause of the missed service level and how it can be remedied in the future.





Indicator: Municipal Inquiry Responsiveness

Under the SLA, our staff must acknowledge and respond to municipal inquiries within 30 calendar days. This service level demonstrates MPAC's accountability and overall customer service commitment to our municipal partners which we achieved in 2024 by responding to 99.78% of all inquiries within 30 days, with an average response rate of 6 days. By responding in a timely fashion, MPAC ensures municipalities have the information they need to answer any property-specific questions their constituents may have.

Measure	Target	Baselines (2021-2023)	2023	2024
Percentage of municipal service levels met	>=90% (SLA)	95.24%	97.72%	97.91%
Percentage of municipal inquiries responded to by staff within 30 calendar days	>=100% (SLA)	99.77%	99.8% 17,544 of 17,579	99.78% 18,529 of 18,568

Objective: Stakeholder Engagement

Our liaison groups bring municipalities, municipal sector associations, industry representatives and our experts together, setting the foundation for greater engagement and partnership. Through ongoing engagement, we are committed to building trust and strengthening relationships as part of our commitment to assessment excellence.

Indicator: Stakeholder Engagement Frequency

As part of our municipal and stakeholder engagement strategy, in 2024 we had a total of 7,770 engagement sessions with our municipal partners, which included meetings, webinars, conferences, and training opportunities. MPAC provides municipal partners with assessment-related information through a variety of channels, including Municipal Connect, the InTouch Newsletters, MPAC webinars, toolkits and mpac.ca.



In 2024, MPAC launched additional learning sessions throughout our 7 zones. The participation within these meetings has helped to continue to support the total number of engagements throughout the province in 2024. MPAC continues to work

with municipalities, Members of Provincial Parliament and local industry stakeholders on the following topics, and has maintained a strong presence at the following conferences:

	Topics	Conferences/Events
•	Who we are/what we do	Rural Ontario Municipal Association (ROMA)
•	Property tax vs. assessment	Economic Developers Council of Ontario (EDCO)
•	Municipal Connect and enhancements to the	Ontario Business Improvement Area Association (OBIAA)
	municipal experience	 Northwestern Ontario Municipal Association (NOMA)
•	Status of next assessment update	Ontario Small Urban Municipalities (OSUM)
•	New Assessment	Ontario Municipal Administrators Association (OMAA)
•	E-permitting	 Federation of Northern Ontario Municipalities (FONOM)
•	Annotated Assessment Act Resource	Association of Municipal Managers, Clerks and Treasurers of Ontario
•	Small Business Property Subclass	(AMCTO)
•	MPAC 101	Association of Municipalities of Ontario (AMO)
•	Modernization of MPAC Products and Services	 Ontario Municipal Tax and Revenue Association (OMTRA)
•	Appeals Update	 Association française des municipalités de l'Ontario (AFMO)
•	Pits & Quarries Update	Municipal Finance Officers Association (MFOA)
•	Overview of About My Property	Ontario East Municipal Conference (OEMC)
•	Farm Tax Incentive Program	 International Association of Assessing Officers (IAAO) and Institute of
•	Custom Data Requests	Municipal Assessors (IMA)
•	Municipal Toolkits	Ontario Professional Planners Institute (OPPI)
•	RTC/RTQ Expansion	Ontario Building Officials Association (OBOA)
•	Tax Incentive Programs	Western Ontario Wardens Caucus
•	Application for Reduction in Taxation	Thunder Bay District Municipal League
	Applications	East Central Farm Show
		District of Parry Sound Municipal Association
		Perth County Municipal Day





Measure	Target	Baselines (2021-2023)	2023	2024
"engagements" includes quarterly meetings, days with MPAC, conference work, monthly webingrs, training sessions and MPAC 101 for	4,440 engagement sessions with all municipalities throughout the	6,035 engagements	7,802 engagements completed	7,770 engagements completed



Goal: Operational Efficiency

As our province has grown and some of our workload has increased, we have worked to offset the cost of our services through innovation and finding new ways of doing business. Historically, we have tried to keep budget increases - and by extension municipal levy increases - at or below inflation. We are committed to delivering our services efficiently by controlling expenses while unlocking opportunities to provide value and generate additional revenue.

MPAC calculates the levy for each municipality based on the proportion of the province's properties, and the proportion of the province's total assessed value in their jurisdiction. MPAC's funding requirements include the cost of operations, capital spending and reserve requirements. However, the cost to municipalities is offset by revenues from commercial activities, such as licensing data, selling services and technologies and investment income. The net amount is the total municipal levy.

Objective: Financial Efficiency

As a public sector organization, we are also accountable to the Ontario property taxpayer. As such, we are committed to

managing our budget and resources responsibly by strategically investing dollars and focusing our attention where it matters the most.

Indicator: Budget Variance

At the beginning of 2024, we forecast our annual expenditures and committed to managing our operating budget variance of no more than a 3%. This metric is an indicator of budgeting and forecasting accuracy, holding MPAC accountable to efficient use of funds in that requested funds are wholly and appropriately utilized. In 2024, MPAC is proud to report that we had an operating budget variance within 0.8%.



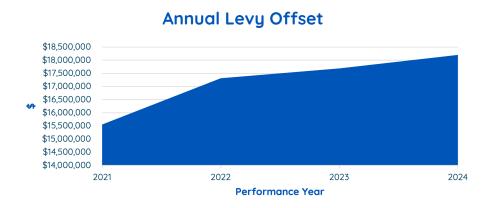
MPAC has been controlling expenses through the strategic management of financial and business operations, which has allowed us to keep the municipal levy at a 0% increase over the past three years. However, we acknowledge that sustaining a **0%** increase in the long term is not realistic. Due to the current economic situation, we are now facing the need to increase the levy by 2.1% to address the impact of inflation on our operations, including rising labour costs.

Indicator: Surplus Generated from Sales Data

MPAC data is used extensively in commercial markets, including real estate, financial services, insurance, and utility. MPAC commercializes its data holdings to keep the cost of assessment services low for Ontario municipalities and to drive innovation and add value to our core business operations and commercial clients. The surplus derived from MPAC's Business Development activities has a direct benefit to the people of Ontario, saving municipalities more than \$150 million since 2002. At the beginning of 2024, we set out to achieve at least \$18.0 million in surplus generated from data sales. We exceeded this target, with revenue from business development activities generating \$18.2 million in 2024.







number of properties in Ontario. This is a common practice in other assessment jurisdictions. It does not consider weighting of different property types. Cost Per Property reflects MPAC's commitment to keeping costs to the taxpayer as low as possible while delivering the services that our stakeholders rely on. In 2024, MPAC's Cost Per Property was \$43.26, slightly higher than the 2024 target of \$41.31 due to increased labour costs.

Indicator: Cost Per Property

To demonstrate the efficiency of our services, we calculate the Cost Per Property by adding up MPAC's total core assessment operating and capital expenses and dividing by the total

Measure	Target	Baselines (2021-2023)	2023	2024
Year-end operating budget variance	<=3%	1.43%	1.7%	0.8%
Surplus Generated from Data Sales	>=\$18.0M in surplus generated from data sales	\$16,830,000	\$17,690,000	\$18,203,000
Cost Per Property	<=\$41.31	\$41.25	\$41.78	\$43.26



Appendix A: Changes to Measures

The list below of Performance Measures were altered in some way from last year's iteration of MPAC's Performance Report.

Indicator	Measure	Target (New)	Target (Old)	Reason for Change
Surplus Generated from	Surplus Generated from	>=\$18.0M	>= \$16.6M	Target changes yearly based on
Data Sales	Data Sales			departments internal target setting.



Appendix B: List of Measures and Performance

Measure	Target	Baselines (Avg: 2021-2023)	2023	2024
Assessment Excellence				
Assessment Growth Capture				
Growth assessed within one year of occupancy	>=85% (SLA)	86.34% Total Transactions: \$39,263,621,476	87.22% Total Transactions: \$42,002,510,227	90.27% Total Transactions: \$42,765,333,908
		Within One Year: \$33,913,324,396	Within One Year: \$36,633,713,169	Within One Year: \$38,604,402,878
Severance and Consolidation Information Forms (SCIFs) delivered within 150 days of registration and within one year of registration	90% within 150 days 100% within one year (SLA)	SCIFs 150 Days 97.54% One Year 98.73%	150 Days 98.38% 8,993 of 9,141 One Year 99.60% 9,104 of 9,141	150 Days 98.90% 9,088 of 9,189 One Year 99.74% 9,165 of 9,189
Condominium Plan Information Forms (CPIFs) delivered within 150 days of registration and within one year of registration	90% within 150 days 100% within one year (SLA)	CPIFs 150 Days 94.07% One Year 99.72%	150 Days 97.68% 253 of 259 One Year 100% 259 of 259	150 Days 97.46% 269 of 276 One Year 100% 276 of 276



Measure	Target	Baselines (Avg: 2021-2023)	2023	2024
Assessment Accuracy & Equity				
Number of property reviews performed	Total reviews >= 550,000 Off-site 75%, 412,500 reviews	Total reviews: 453,097 Off-site = 78.85% 360,118 Reviews	Total reviews: 393,235 Residential: 281,703 Non-Residential: 111,532 Off-site: 69%; 270,212 On-site: 31%; 123,023	Total reviews: 374,649 Residential: 271,101 Non-Residential: 103,548 Off-site: 72.26%; 270,710 On-site: 27.74%; 103,939
Assessment Stability				
Percentage of all properties experiencing a valuation change via the RfR process	No Target	0.14%	0.1% 5,338 of 5,612,845	0.08% 4,491 of 5,681,507
Percentage of all property assessments accepted without appeal	>=99%	99.26%	99.23% 5,569,775 of 5,612,845	99.23% 5,637,912 of 5,681,507
Appeals concluded for properties during the year with no value change	No Target	53.95%	56.47% 1,748 of 3,095	50.96% 1,030 of 2,021
Percentage of lower tier/single tier municipalities not experiencing appeal & RfR losses greater than 0.5%	>=85%	91.62%	95.41% 395 of 414	98.07% 406 of 414
Percentage of lower tier/single tier municipalities with assessment base remaining the same or increasing	>=90%	97.90%	97.34% 403 of 414	99.52% 412 of 414
Customer Service & Stakeholder Engagement				
Customer Service				
Overall customer satisfaction with MPAC's Customer Contact Centre	>=90%	94%	94%	93%



Measure	Target	Baselines (Avg: 2021-2023)	2023	2024
Percentage of calls responded to by staff within 5 minutes	>=90%	90%	90%	91%
Percentage of emails responded to by staff within 2 business days	>=90%	84%	91%	90%
Percentage of Municipal Service Levels Met	>=90% (SLA)	95.24%	97.72%	97.91%
Percentage of municipal inquiries responded to by staff within 30 calendar days	>=100% (SLA)	99.77%	99.8% 17,544 of 17,579	99.78% 18,529 of 18,568
Stakeholder Engagement				
Number of municipal engagement sessions "engagements" includes quarterly meetings, days with MPAC, conference work, monthly webinars, training session and MPAC 101 for new staff, Council Session, etc.	4,440 engagement sessions with all municipalities throughout the year.	6,035 engagements	7,802 engagements completed	7,770 engagements completed
Operational Efficiency				
Financial Efficiency				
Year-end operating budget variance	<=3%	1.43%	1.7%	0.8%
Surplus Generated from Data Sales	>= \$18.0 M in surplus generated from data sales	\$16,830,000	\$17,690,000	\$18,203,000
Cost per property	<=\$41.31	\$41.25	\$41.78	\$43.26



Connect with us



Customer Contact Centre
Toll Free: 1-866-296-6722
TTY: 1-877-889-6722
Monday to Friday, 8 a.m. to 5 p.m.



Mail
1340 Pickering Parkway, Suite 101
Pickering, Ontario
L1V 0C4



Online mpac.ca











mpac.ca

Accessible formats and communication supports are available upon request.

Compliance statement: In keeping with the reporting requirements under the Municipal Property Assessment Corporation Act, the Corporation has complied with any policies, procedures and standards established by the Minister under Section 10, and with the process established regarding the development and implementation of quality service standards by the Quality Service Commissioner.

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Financial statements of Municipal Property Assessment Corporation

December 31, 2024

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Independent Auditor's Report

To the Board of Directors 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, 2024, 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, 2024, 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 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.

Chartered Professional Accountants Licensed Public Accountants

Deloitte LLP

March 27, 2025

Municipal Property Assessment Corporation

Statement of financial position

As at December 31, 2024 (In thousands of dollars)

	Notes	2024 \$	2023 \$_
Assets			
Current assets			
Cash		14,198	14,884
Accounts receivable		6,117	4,536
Prepaid expenses		3,141	2,906
		23,456	22,326
Investments	3	162,247	156,137
Capital assets	4	9,600	7,719
Long-term prepaid expenses		196	52
Intangible assets	5	6	11
		195,505	186,245
Liabilities Current liabilities Accounts payable and accrued liabilities Deferred revenue Current portion of capital leases Employee future benefits Deferred lease inducements Long-term portion of capital leases	14 6 10 7 10	33,860 1,687 352 35,899 43,227 785 761 80,672	29,831 1,483 322 31,636 40,451 1,120 706 73,913
Commitments and contingencies	9 and 11		
Net assets Unrestricted Internally restricted Invested in capital and intangible assets	8	7,604 98,736 8,493 114,833 195,505	7,402 98,228 6,702 112,332 186,245

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

Approved by the Board of Directors

Man pacch, Director

Municipal Property Assessment Corporation

Statement of operations

Year ended December 31, 2024 (In thousands of dollars)

	2024	2023
	\$	\$
Revenue		
Municipal	219,432	214,919
Other	28,398	26,117
Interest and dividend income	4,899	5,097
	252,729	246,133
Expenses		
Salaries and benefits	214,243	199,198
Professional services	10,582	10,978
Information technology	12,661	11,783
Facilities	8,657	8,567
General and administrative	10,677	8,203
Royalties	3,258	2,697
Amortization of capital and intangible assets	2,755	3,002
Gain on disposal of capital assets	(551)	(119)
	262,282	244,309
(Deficiency) excess of revenue over expenses before		
change in fair value of investments	(9,553)	1,824
Change in fair value of investments	12,835	7,998
Excess of revenue		•
over expenses for the year	3,282	9,822

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

Statement of changes in net assets

Year ended December 31, 2024 (In thousands of dollars)

				Invested in capital and		
			Internally	intangible	2024	2023
		Unrestricted	restricted	assets	Total	Total
	Notes	\$	\$	\$	\$	\$
		·	(Note 8)	·		<u> </u>
Net assets, beginning of year Excess (deficiency) of revenue over		7,402	98,228	6,702	112,332	105,614
expenses for the year		5,488	_	(2,206)	3,282	9,822
Remeasurements and other items on employee future benefits Acquisition of capital	7	(781)	_	_	(781)	(3,104)
and intangible assets		(4,818)	_	4,818	_	_
Proceeds from disposal of capital and intangible assets		736	_	(736)	_	_
Incurred lease obligations for vehicles accounted for as capital leases (Repayment) retirement of lease		430	_	(430)	_	_
obligations for vehicles accounted for as capital leases Interfund transfers to internally		(345)	-	345	_	_
restricted reserves		(508)	508	_	_	
Net assets, end of year		7,604	98,736	8,493	114,833	112,332

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

Statement of cash flows

Year ended December 31, 2024 (In thousands of dollars)

	Notes	2024 \$	2023 \$
Operating activities			
Excess of revenue over expenses			
for the year		3,282	9,822
Employee future benefits payments	7	(974)	(810)
Add (deduct): Items not affecting cash	,	(374)	(010)
Change in fair value of investments		(12,835)	(7,998)
Reinvested investment income		(3,629)	(3,860)
Employee future benefits expense	7	2,969	2,817
Amortization of capital assets	,	2,750	2,998
Amortization of intangible assets		5	2,330
Gain on disposal of capital assets		(551)	(119)
Amortization of deferred lease inducements		(335)	(381)
Amortization of deferred lease inducements		(9,318)	2,473
Changes in non-cash working capital		(3,310)	2,473
Accounts receivable		(1,581)	(423)
Prepaid expenses		(379)	(170)
Accounts payable and accrued liabilities		4,029	(340)
Deferred revenue		204	(1,186)
Deferred revenue		(7,045)	354
		(7,043)	354
Investing activities			
Purchase of investments		_	(153,395)
Proceeds from sale of investments, net of fees		10,354	158,565
Purchase of capital assets		(4,388)	(2,278)
Proceeds on disposal of capital assets		738	130
Purchase of intangible assets		750	(9)
raichade or meangiste addeed		6,704	3,013
		3/10:	3,013
Financing activity			
Repayment of lease obligations		(345)	(643)
, ,			
(Decrease) increase in cash during the year		(686)	2,724
Cash, beginning of year		14,884	12,160
Cash, end of year		14,198	14,884
· •			•
Supplementary cash flow information			
Non-cash transactions			
Acquisition of leased vehicles		(430)	_
Incurrence of lease obligations		430	

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

Notes to the financial statements

December 31, 2024 (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. This function was transferred to the Elections Ontario in January 2024. MPAC will maintain the municipal and school board election support going forward, and the balance of this reserve will be used to pay for those activities.
- The reserve for assessment update was established to fund the costs associated with the assessment update. The Corporation contributes 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 next Assessment Update.
- 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.

Notes to the financial statements

December 31, 2024 (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.

Assets under construction are recorded in the applicable asset class in the year they are put into service and are not amortized until they are put into service.

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.

Notes to the financial statements

December 31, 2024 (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 breakdown of total investments by category is outlined below:

Cash to be reinvested
Fixed income
Equity
Real assets

2023 \$
149
92,665
45,639
17,684
156,137

Notes to the financial statements

December 31, 2024 (In thousands of dollars)

3. Investments (continued)

The Corporation internally restricts certain securities to fund employee future benefits. The breakdown of total investments by intended use is outlined below:

Working capital Employee future benefits

2024	2023
\$	\$
86,756	87,267
75,491	68,870
162,247	156,137

4. Capital assets

Office equipment
Furniture and fixtures
Computer equipment
Small boats and vessels
Leasehold improvements
Vehicles under capital
lease
Assets under construction

		2024	2023
	Accumulated	Net book	Net book
Cost	amortization	value	value
\$	\$	\$	\$
378	378	_	_
7,545	6,361	1,184	1,116
16,941	14,717	2,224	2,038
391	367	24	25
20,705	16,495	4,210	3,555
3,293	2,213	1,080	976
878	_	878	9
50,131	40,531	9,600	7,719

5. Intangible assets

Computer software

Cost \$	Accumulated amortization \$	2024 Net book value \$	2023 Net book value \$
3,031	3,025	6	11

6. Deferred revenue

Business development unearned revenue and customer down payments
Other deferred amounts

2024 \$	2023 \$
1,479	1,290
208	1,290 193
1,687	1,483

Notes to the financial statements

December 31, 2024 (In thousands of dollars)

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 dependents' 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 dependents 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, 2024 is \$1,158 (\$617 in 2023) and is included in the total obligations below.

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

	2024	2023
	\$	\$
Accrued benefit obligations, beginning of year	40,451	35,340
Current service costs	1,106	1,049
Interest on accrued obligations	1,863	1,768
Actuarial loss (gain)	781	3,104
Contributions	(974)	(810)
Accrued benefit obligations, end of year	43,227	40,451

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

	2024	2023
	\$	\$
Current service costs Interest on accrued obligations	1,106 1,863 2,969	1,049 1,768 2,817

Remeasurements and other items, consisting of curtailments, settlements, past service costs and actuarial loss of \$781 (loss of \$3,104 in 2023), have been recognized directly in net assets.

Notes to the financial statements

December 31, 2024 (In thousands of dollars)

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

All employees (continued)

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

	2024	2023
	\$	\$
Discount rate	4.75%	4.65%
Health care inflation	5.2% grading	5.2% grading
	down to 4%	down to 4%
	by 2040	by 2040
Vision and dental care inflation	5.1% grading	5.1% grading
	down to 4% by	down to 4%
	2040	by 2040

The date of the most recent actuarial valuation of the accrued benefit obligations was December 31, 2022.

The Corporation paid \$32,519 (\$30,133 in 2023) of employer and employee contributions to the defined benefit multi-employer benefit plan.

8. **Internally restricted net assets**

	2024 \$	2023 \$
Reserve for board-appropriated working fund Reserve for employee future benefits Reserve for enumeration Reserve for assessment update	52,157 32,264 846 13,469 98,736	55,199 28,419 1,141 13,469 98,228

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: \$3,044 from (\$4,604 to in 2023) the board-appropriated working fund reserve to pay for future one-time expenditures; \$0 to (\$2,000 to in 2023) the assessment update reserve to set aside funds for the property assessment process, and \$295 from (\$202 from in 2023) the enumeration reserve.

The purpose and use of the employee future benefit reserve was approved by the board of directors at initial setup, and an annual approval for transfers is not required. A transfer of \$3,845 to (\$171 to in 2023) the employee future benefit reserve was made during the year.

Refer to note 2 for a description of the reserves.

Notes to the financial statements

December 31, 2024 (In thousands of dollars)

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:

	\$
2025	3,352
2026	2,189
2027	916
2028	529
2029	302
Thereafter	15
	7,303

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 3.82% and 6.98%, 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, 2024 the current portion of the capital leases is \$352 (\$322 in 2023) and the long-term portion is \$761 (\$706 in 2023).

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

	\$
2025	402
2026	395
2027	233
2028	101
2029	94
Total lease payments	1,225
Less: amount representing	
interest	(112)
	1,113
Less: current portion	352
	761

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. Where the outcome of these actions is determinable and considered significant as at December 31, 2024, a provision was 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.

Notes to the financial statements

December 31, 2024 (In thousands of dollars)

11. Contingent liabilities and guarantees (continued)

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.

13. Credit facility

The Corporation has an unsecured credit facility of \$10,000 to be used for its operations, which is renewable annually.

Notes to the financial statements

December 31, 2024 (In thousands of dollars)

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, \$2,325 (\$2,001 in 2023) is included in accounts payable and accrued liabilities.



Ministry of Natural Resources

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

Ministère des Richesses naturelles

Direction de la politique d'exploitation des ressources et des risques naturels. Division de l'élaboration des politiques 300, rue Water Peterborough (Ontario) K9J 3C7

May 27, 2025

Subject: Reintroduction of the Geologic Carbon Storage Act

Hello,

Over the past three years, the Ministry of Natural Resources has been taking a measured and phased approach to enabling and regulating geologic carbon storage in Ontario. Carbon storage is new to the province, and developing a comprehensive framework to regulate this activity would help ensure that it is done responsibly, with measures in place to safeguard people and the environment.

Geologic carbon storage (further referred to as carbon storage) involves injecting captured carbon dioxide (CO2) into deep geological formations for permanent storage. This technology could provide industries in Ontario with a critical tool for managing their emissions and contributing to the achievement of Ontario's emissions reduction targets.

On November 25, 2024, the Resource Management and Safety Act, 2024 was introduced in the Ontario legislature. This Act included a proposed *Geologic Carbon Storage Act*. The legislature was dissolved on January 28, 2025, and all incomplete business was terminated.

We are writing to notify you that today, the Bill was reintroduced in the legislature. The suite of proposed changes remains the same as what was introduced in November 2024, aside from a small number of administrative updates made to provide clarity.

The original proposal can be accessed through the Environmental Registry/Regulatory Registry: https://ero.ontario.ca/notice/019-9299.

If you would like more information or have any questions, please contact Andrew Ogilvie, Manager of Resources Development Section, at 705-761-5815 or through email: Resources.Development@ontario.ca.

Sincerely,

Jennifer Keyes

Director, Development and Hazard Policy Branch

Jennifer Keyes



P.O. Box 490
7 Creswell Drive
Trenton, Ontario K8V 5R6
www.quintewest.ca

Tel: 613-392-2841
Toll Free: 1-866-485-2841
josh.machesney@quintewest.ca
clerk@quintewest.ca

Josh Machesney, City Clerk | Director of Corporate Services

May 8, 2025

The Honourable Doug Ford
Premier of Ontario
Premier's Office, Room 281
Legislative Building
Queen's Park, Toronto, ON M7A 1A1
Email: premier@ontario.ca

RE: Opposition to Strong Mayor Powers in the Municipality of Quinte West

Dear Premier Ford:

This letter will serve to advise that at a meeting of City of Quinte West Council held on May 7, 2025 Council supported the following resolution:

THAT Council receive item 12.8 Ministry of Municipal Affairs and Housing Letter Re: Strong Mayor Powers as information;

WHEREAS the Ontario government has proposed expanding the "strong mayor" powers to 169 additional municipalities under the proposed legislation on May 1, 2025, which would grant mayors in these municipalities more authority, particularly concerning the control of municipal budgets, planning and operational decisions;

AND WHEREAS this proposal has raised significant concerns regarding the centralization of power, erosion of local democracy, reduced accountability, and the potential for the abuse of power;

AND WHEREAS the proposed expansion of strong mayor powers undermines the collaborative nature of municipal governance, and diminish the role of elected municipal councillors in representing the diverse interests of the community;

AND WHEREAS concerns have been raised about the negative impacts on public trust, democratic participation, and municipal decision-making processes, if mayors are given the ability to bypass council decisions without adequate consultation or oversight;

NOW THEREFORE BE IT RESOLVED THAT the Council of the City of Quinte West;

- 1. Does not support the proposed strong mayor powers as currently outlined;
- 2. Supports specific powers to mayors as it pertains to identifiable decisions regarding housing, development, infrastructure and transit to provide tools that reduce obstacles that can stand in the way of new housing and infrastructure developments;
- 3. Strongly suggests that free reign of decision-making regarding hiring, firing, committees and so forth be removed from the proposed authority;
- 4. Strongly suggests that members of current Council were duly elected officials by citizens with the awareness of one vote per council member and majority votes are the democratic process;
- Requests that the Provincial Strong Mayor Powers proposed to take effect on May 1, 2025, be deferred to allow for greater clarity and that the Province seek collaborative input from the Association of Municipal Managers, Clerks and Treasurers of Ontario (AMCTO);
- 6. Directs staff to forward this resolution immediately to Premier Ford, Minister Flack, Tyler Allsopp, MPP Bay of Quinte, the Association of Municipalities of Ontario (AMO), the Rural Ontario Municipal Association (ROMA), and all Ontario Municipalities.

We hope that you give consideration to this request.

Yours Truly,

CITY OF QUINTE WEST

Josh Machesney,

City Clerk | Director & Corporate Services

cc: Hon. Rob Flack, Ministry of Municipal Affairs and Housing – rob.flack@pc.ola.org
Tyler Allsopp, MPP Bay of Quinte – tyler.allsopp@pc.ola.org
Association of Municipalities of Ontario – resolutions@amo.on.ca
Rural Ontario Municipal Association (ROMA) – roma@roma.on.ca



Extracts from Council Meeting C#10-25 held April 23, 2025 Confirmatory By-law 60-25

15. Committee and Staff Reports

15.1 Minutes - Committee of the Whole Meeting CW#06-25 held April 16, 2025

15.1.13 Member Motion - Councillor Cilevitz - Provincial regulations needed to restrict keeping of non-native ("exotic") wild animals - (CW Item 12.1)

Moved by: Councillor Thompson Seconded by: Councillor Cilevitz

Whereas Ontario has more private non-native ("exotic") wild animal keepers, roadside zoos, mobile zoos, wildlife exhibits and other captive wildlife operations than any other province; and,

Whereas the Province of Ontario has of yet not developed regulations to prohibit or restrict animal possession, breeding, or use of non-native ("exotic") wild animals in captivity; and,

Whereas non-native ("exotic") wild animals can pose very serious human health and safety risks, and attacks causing human injury and death have occurred in the province; and,

Whereas the keeping of non-native ("exotic") wild animals can cause poor animal welfare and suffering, and poses risks to local environments and wildlife; and,

Whereas owners of non-native ("exotic") wild animals can move from one community to another even after their operations have been shut down due to animal welfare or public health and safety concerns; and,

Whereas municipalities have struggled, often for months or years, to deal with non- native ("exotic") wild animal issues and have experienced substantive regulatory, administrative, enforcement and financial challenges; and,

(continued)



Extracts from Council Meeting C#10-25 held April 23, 2025 Confirmatory By-law 60-25

Whereas the Association of Municipalities of Ontario (AMO), the Association of Municipal Managers, Clerks and Treasurers of Ontario (AMCTO) and the Municipal Law Enforcement Officers' Association (MLEOA) have indicated their support for World Animal Protection's campaign for provincial regulations of non-native ("exotic") wild animals and roadside zoos in letters to the Ontario Solicitor General and Ontario Minister for Natural Resources and Forestry;

Now Therefore Be It Resolved:

- That the City of Richmond Hill hereby petitions the provincial government to implement provincial regulations to restrict the possession, breeding, and use of non-native ("exotic") wild animals and license zoos in order to guarantee the fair and consistent application of policy throughout Ontario for the safety of Ontario's citizens and the non-native ("exotic") wild animal population;
- That this resolution will be forwarded to all municipalities in Ontario for support and that each endorsement be then forwarded to the Premier of Ontario, Ontario Solicitor General, Ontario Minister for Natural Resources and Forestry, and Richmond Hill MPP's, AMO, AMCTO, and MLEOA.

Carried

The County. PRINCE EDWARD COUNTY + ONTARIO

From the Office of the Clerk

The Corporation of the County of Prince Edward
T: 613.476.2148 x 1021 | F: 613.476.5727
clerks@pecounty.on.ca | www.thecounty.ca

May 28, 2025

Please be advised that during the regular Council meeting of May 27, 2025 the following resolution regarding Bill 5: Protecting Ontario by Unleashing Our Economy Act, 2025 was carried.

RESOLUTION NO. <u>205-317</u>

DATE: May 27, 2025

MOVED BY: Councillor MacNaughton

SECONDED BY: Councillor Hirsch

WHEREAS the Government of Ontario has introduced Bill 5: Protecting Ontario by Unleashing Our Economy Act, 2025, which proposes substantial changes to many Acts within one bill which undermine environmental protections in order to "unleash the economy"; and

WHEREAS multiple inclusions will impact habitat, biodiversity protections and environmental integrity without proper process including but not limited to:

- the repeal and replacement of the Endangered Species Act with a weaker act;
- the creation of a Special Economic Zones Act which will permit exemptions from legislated environmental protections;
- changes to provisions to the Mining Act which provide sweeping powers to the Minister of Energy and Mines that are poorly defined, subject to caprice, or possibly designed to enable exemption from environment protection; and

WHEREAS proposed changes will override local planning authority, provincial legislation, and bylaw enforcement for the benefit of specific preferred proponents over the rights of Ontarians; and

WHEREAS First Nations citizens have an enshrined right to access their own archeology and Canadians have an enshrined responsibility to seek free, prior and informed consent from First Nation neighbours regarding land use; and



The Corporation of the County of Prince Edward
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WHEREAS several proposed changes could imperil the health of lands and water for which First Nations have traditional and treaty rights; and

WHEREAS the provisions of the Special Economic Zones Act are not clear enough to ensure that there are adequate legal and environmental protections to offset risks to Ontarians and First Nations members, to provide adequate safeguards against bad faith environmental practice; and protect against unsafe labour practice as identified by labour sector organizations; and

WHEREAS fairness is enshrined in both Canada's and Ontario's laws yet proposed changes seem to permit prejudicial regulatory practice (e.g. codifying permissions for "trusted proponents" over others); and

WHEREAS the wording of the changes to the Electricity Act seem to support Canadian ownership of energy suppliers but appear to potentially restrict development of specific types of energy and could impact local renewable energy development; and

WHEREAS there is no evidence that undermining of environmental protections, local legal frameworks, and the rights of First Nations communities in Ontario are a necessary step to "unleash the economy"; and

NOW THEREFORE BE IT RESOLVED THAT the Council of the County of Prince Edward supports any regulation that could encourage energy providers to Buy Canadian but urges the province to clarify the proposed provisions of the Energy Act and ensure they foster local green energy development; and

THAT the province remove the elements in Bill 5 that would reduce current environmental protections, reduce protections for species at risk, and reduce legal protection from bad faith actors in special economic zones; and

THAT the Council of the County of Prince Edward urges the Province to further define Special Economic Zones and their purpose with more clarity and ensure that activities within such zones are equally subject to the local and provincial laws that support all of Ontario and First Nations people and foster our social, cultural and environmental prosperity;

AND FURTHERMORE BE IT RESOLVED THAT the Council of the County of Prince Edward expresses solidarity with the concerns of our neighbouring community, Mohawks of the Bay of Quinte and members of the Haudenosaunee Nation and support Mohawks of the Bay of Quinte and their letter to the province of May 16th 2025, attached; and THAT this resolution be shared with the Honourable Doug Ford, Premiere of Ontario; Stephen Lecce, Minister of Energy and Mines; Rob Flack, Minister of Municipal Affairs and



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Housing; Todd McCarthy Minister of the Environment, Conservation and Parks; Sylvia Jones, Deputy Premier and Minister of Health; Tyler Allsopp, Member of Provincial Parliament for Bay of Quinte; Chief Don Maracle, Mohawks of the Bay of Quinte; AMO; ROMA; and the Municipalities of Ontario.

CARRIED

Yours truly,

Victoria Leskie, CLERK

cc: Mayor Steve Ferguson, Councillor MacNaughton



The Corporation of the County of Prince Edward T: 613.476.2148 x 1021 | F: 613.476.5727

clerks@pecounty.on.ca | www.thecounty.ca

May 28, 2025

Please be advised that during the regular Council meeting of May 27, 2025 the following resolution regarding "Strong Mayor" powers was carried.

RESOLUTION NO. 205-316

DATE: May 27, 2025

MOVED BY: **Councillor Engelsdorfer**

SECONDED BY: **Councillor MacNaughton**

WHEREAS on May 1st, 2025, the Province of Ontario designated Prince Edward County as a "Strong Mayor" community along with 168 other Ontario communities, granting enhanced powers to the Mayor; and

WHEREAS Strong Mayor powers significantly alter the balance of governance at the municipal level, undermining the role of Council in decision-making and weakening the fundamental democratic principle of majority rule; and

WHEREAS "Strong Mayor" legislation violates the principles and meaning of democracy, and local governance has, for generations, been built upon a foundation of shared, democratic decision-making; and

WHEREAS elected representatives and citizens from many municipalities throughout Ontario including several close neighbours such as Quinte West have expressed significant concern regarding the imposition and appropriateness of these powers; many councils have called for their repeal; and many mayors throughout the province have publicly recommitted to democracy by refusing to adopt "Strong Mayor" powers; and

WHEREAS Prince Edward County did not formally request or express a desire to be designated under the Strong Mayor framework; and

WHEREAS the government justified the expansion as a tool to build more housing, AMTCO has indicated there is no evidence that the legislation has impacted housing starts in municipalities that have previously been granted strong mayor powers; and



The Corporation of the County of Prince Edward
T: 613.476.2148 x 1021 | F: 613.476.5727
clerks@pecounty.on.ca | www.thecounty.ca

WHEREAS strong mayor powers create significant risks for municipal integrity increased division in local discourse, the blurring of roles threatening the neutrality of the unelected public service, and greater risk of improper influence (or the appearance thereof) particularly regarding local planning and development matters;

THEREFORE BE IT RESOLVED that the Council of the County of Prince Edward formally request that the Premier of Ontario and the Minister of Municipal Affairs and Housing recommit to the meaning and spirit of democracy and rescind the Strong Mayor legislation;

AND BE IT FURTHER RESOLVED that a copy of this resolution be sent to the Premier of Ontario, the Minister of Municipal Affairs and Housing, Bay of Quinte MPP Tyler Allsopp, AMO, ROMA, and all other Ontario Municipalities.

CARRIED

Yours truly,

Victoria Leskie, CLERK

cc: Mayor Steve Ferguson, Councillor Engelsdorfer

THE TOWNSHIP OF ASSIGNACK

The Honourable Doug Ford

Premier of Ontario Room 281, Main Legislative Building Queen's Park Toronto, ON M7A 1A5

Re: Ontario Works Rates

At its regular meeting held on May 20, 2025, the Council of the Township of Assiginack passed the following resolution expressing support of the increasing Ontario Works rates:

#099-05-2025 J Hooper - D Elliott

BE IT RESOLVED THAT we support the Town of Cobourg to urge the Province to increase the Ontario Works rate to match ODSP rate increases which are indexed to inflation and commit to ongoing cost of living increases above their rate of inflation to match years where rates were frozen.

Carried

We respectfully request your consideration of this resolution.

Sincerely,

Stasia Carr, Clerk

Township of Assiginack

THE TOWNSHIP OF ASSIGNACK

The Honourable Doug Ford

Premier of Ontario Room 281, Main Legislative Building Queen's Park Toronto, ON M7A 1A5

Re: Strong Mayor Powers

At its regular meeting held on May 20, 2025, the Council of the Township of Assiginack passed the following resolution expressing support of the numerous municipalities that are in opposition of the strong mayor powers:

#098-05-2025 J Hooper - D Elliott

BE IT RESOLVED THAT The Township of Assiginack does not support the Strong Mayor Powers and correspondence be circulated to the Premier of Ontario, the Minister of Municipal Affairs and Housing, AMO, and all Ontario municipalities.

Carried

Trusting Council's support in joining the numerous Ontario municipalities on opposing the issue will urge a return to local democratic governance.

Sincerely,

Stasia Carr, Clerk

Township of Assiginack



May 13, 2025

To all Ontario Municipalities, AMO, ROMA and FCM:

Re: Bill 5 - Risks to your communities and support requested

As Mayor of the Municipality of Chatham-Kent, I am sharing this motion to bring to your attention the potential risks to your communities and ask for your support to oppose this approach. The following motion was approved yesterday, May 12, 2025:

"Whereas 29831 Irish School Road in the Municipality of Chatham-Kent is a property approximately 800 metres from the Town of Dresden;

And Whereas the property contain small fill areas used for historic local landfill purposes, and the property has never been properly studied or zoned for any significant landfilling use;

And Whereas the current property owners are attempting to create a new recycling and landfill facility for millions of tonnes of waste, which would result in hundreds of trucks travelling through towns and communities in the area;

And Whereas this approach has been strongly opposed by Council, the Community, neighbouring Indigenous Nations and many other voices, due to impacts to the environment, our homes, the safety of our families and children, and the fabric of our communities;

And Whereas the Provincial government has proposed Bill 5, which includes a section removing the obligation for a full Environmental Assessment for this new landfill and recycling facility;

And Whereas if this limited, historic local landfill use on the edge of Dresden can be expanded into a massive landfill and recycling facility, then this can happen anywhere;

And Whereas there are likely hundreds of properties across the Province that may have had limited, historic waste uses, which could also face this threat;

And Whereas Bill197 established a veto for Municipalities within 3.5 kms of a new landfill, which reflected the need for local government and community approval of landfill sites;

And Whereas the approach being taken for this property disregards the importance of our rural communities, and local voices, in determining appropriate landfill sites within their communities:

Cont'd...



Now Therefore to ensure that other Municipal Councils and communities know about what is happening in Dresden, and the potential risk to their community if this approach is taken by the Province, Council requests that the Mayor's Office write a letter to all other Ontario Municipalities, AMO, ROMA and FCM:

- Advising them of this issue and the risks to their community if a similar approach is taken for other historic landfill properties; the possibility of the Ontario government setting a precedence and
- 2. Requesting their support in opposing this approach and ensuring that full Environmental Assessments are required for all landfills and that municipalities have a strong voice in determining appropriate locations for landfills in their communities."

Thank you for your time and attention to this important matter.

Sincerely,

Darrin Canniff, Mayor/CEO Municipality of Chatham-Kent



April 16, 2025

County of Bruce 30 Park St. Walkerton ON N0G2V0 Canada

To whom it may concern:

Re: 2025-209

Please be advised that the following resolution was passed at the April 16, 2025 meeting of the Council of the Municipality of Grey Highlands.

Sent via email: info@brucecounty.on.ca

2025-209

That Council receive the 2025-03-24 Bruce County - Enabling a Municipal Response to Tariffs for information; and

That Council of Grey Highlands support the resolution dated March 20, 2025 by Bruce County, regarding Enabling a Municipal Response to Tariffs; and That Council direct staff to send this resolution of support to Bruce County, Premier Doug Ford, the Minister of Foreign Affairs; the Minister of Economic Development, Job Creation and Trade; the Minister of Housing, infrastructure and Communities; the Minister of Municipal Affairs and Housing; the Federation of Canadian Municipalities (FCM); the Association of Municipalities of Ontario (AMO); and all Ontario Municipalities.

If you require anything further, please contact this office.

Sincerely,

Amanda Fines-Vanalstine

Amanda Fines-VanAlstine Manager of Legislative Services/Municipal Clerk Municipality of Grey Highlands



Council Meeting

Motion # 05/14/2025 - 14

Title: Bill 5, Protect Ontario by Unleashing our Economy Act

Date: Wednesday, May 14, 2025

Moved by: Jennifer Prenger
Seconded by: Beth Blackwell

Whereas the Ontario government has fast-tracked Bill 5, Protect Ontario by Unleashing our Economy Act, 2025 (Bill 5), such that it was referred to the Standing Committee on the Interior on May 6, 2025, after being first read on April 17, 2025, and

Whereas the written submission deadline for participation on Bill 5 is May 26, 2025, at 6:00 PM (EDT), and

Whereas Bill 5 would enact the Special Economic Zones Act, 2025; amend/repeal the Endangered Species Act, 2007 and replace it by enacting the Species Conservation Act, 2025; and amend various Acts including the Ontario Heritage Act, the Mining Act, the Ontario Energy Board Act, 1998, and the Electricity Act, 1998 and to revoke various regulations in relation to development and procurement, and

Whereas Bill 5 will allow the Lieutenant Governor in Council to create zones anywhere in Ontario where municipal and provincial laws will not apply, and where projects or proponents can be exempted from requirements under provisions of an Act or of a regulation, including environmental and heritage laws, and

Whereas the provisions of Bill 5 as written include anti-democratic principles and risks undermining civil liberties, Indigenous rights, the environment and local government oversight, and

Whereas the Municipality of Kincardine believes that the provincial priorities of housing, resource development and economic development can be achieved without subverting existing laws, undermining municipal authority, threatening the environment, restricting industry growth, or undermining informed consent with Indigenous communities; now therefore be it Resolved that the Council of the Municipality of Kincardine hereby opposes Bill 5; and That Council formally express its opposition to Bill 5 in favour of preserving democracy, transparency, accountability, the environment, civil liberties, and Indigenous rights; and

That Council encourage the province to prioritize democratic principles and governance systems that support responsible development, environmental preservation, and acknowledge our responsibility to future generations; and

That Council formally request that the Ontario government reject Bill 5; and

That a copy of this motion be forwarded to the Honourable Doug Ford, Premier of Ontario, ; the Honourable Stephen Lecce, Minister of Energy and Mines; MPP Lisa Thompson; all Ontario municipalities; the Association of Municipalities of Ontario; and the Standing Committee on the Interior
Carried.
Jennifer Lawrie
Clerk



May 27, 2025

Town of Orangeville

Attention: Raylene Martell, Town Clerk

Via Email: rmartell@orangeville.ca

Dear Ms. Martell,

This letter is being sent in support of the Town of Orangeville resolution regarding the comments relating to Bill 5 (attached).

Please be advised that at their meeting on May 26, 2025, Council of the Municipality of Meaford passed the following resolution of support:

Moved by: Councillor Forder Seconded by: Councillor Uhrig

That Council of the Municipality of Meaford pass a motion of support for the Town of Orangeville's resolution on Responsible Growth and Opposition to Elements of Bill 5.

Carried - Resolution #2025-23-13

As per the above resolution, please accept a copy of this correspondence for your information.

Yours sincerely,

Margaret Wilton-Siegel

Acting Clerk
Municipality of Meaford
21 Trowbridge Street West, Meaford
519-538-1060, ext. 1100 | mwiltonsiegel@meaford.ca

Cc: resolutions@amo.on.ca premier@ontario.ca



Meeting Date: May 12, 2025 Resolution No. 2025-093

Moved: Councillor Prendergast **Seconded:** Councillor Andrews

Responsible Growth and Opposition to Elements of Bill 5

Whereas the Government of Ontario has introduced Bill 5: Protecting Ontario by Unleashing Our Economy Act, 2025, which proposes substantial changes to environmental planning legislation, including the repeal of the Endangered Species Act and the creation of "Special Economic Zones" that may override local planning authority; and

Whereas the Town of Orangeville supports increasing housing supply and economic growth, but believes this must be achieved without undermining environmental protections or compromising the integrity of municipal planning processes; and

Whereas Bill 5, as proposed, risks weakening safeguards for Ontario's natural heritage and reducing the role of municipalities in managing growth in a responsible and locally informed manner;

Now therefore be it resolved that Council for the Town of Orangeville:

- Opposes the provisions in Bill 5 that would reduce environmental protections or override municipal planning authority;
- Urges the Province of Ontario to advance housing and infrastructure growth through policies that respect sound environmental planning principles and uphold the planning tools available to local governments;
- Directs that this resolution be forwarded to:
 - o The Honourable Doug Ford, Premier of Ontario
 - o The Honourable Rob Flack, Minister of Municipal Affairs and Housing
 - The Honourable Todd McCarthy, Minister of the Environment, Conservation and Parks
 - The Honourable Sylvia Jones, Deputy Premier, Minister of Health and MPP for Dufferin–Caledon
 - The Association of Municipalities of Ontario (AMO)
 - o All Ontario municipalities for their awareness and consideration.

Result: Carried Unanimously



The Corporation of the Town of Aylmer 46 Talbot Street West, Aylmer, Ontario N5H 1J7 Office: 519-773-3164 Fax: 519-765-1446

www.aylmer.ca

April 16, 2025

The Honorable Doug Ford Premier of Ontario Legislative Building Queen's Park Toronto, ON M7A 1A1 premier@ontario.ca

Re: Motion regarding Opposition to Expansion of Strong Mayor Powers

At their Regular Meeting of Council on April 16, 2025, the Council of the Town of Aylmer endorsed the following resolution:

WHEREAS the Ontario government has proposed expanding the "strong mayor" powers to 169 additional municipalities under the proposed legislation, which would grant mayors in these municipalities more authority, particularly concerning the control of municipal budgets and planning decisions;

AND WHEREAS this proposal has raised significant concerns regarding the centralization of power, erosion of local democracy, reduced accountability, and the potential for the abuse of power;

AND WHEREAS the proposed expansion of strong mayor powers undermines the collaborative nature of municipal governance, and diminishes the role of elected municipal councillors in representing the diverse interests of the community;

AND WHEREAS concerns have been raised about the negative impacts on public trust, democratic participation, and municipal decision-making processes, if mayors are given the ability to bypass council decisions without adequate consultation or oversight;

NOW THEREFORE BE IT RESOLVED THAT the Council of the Town of Aylmer opposes the expansion of Strong Mayor Powers;

AND THAT the Council formally expresses its opposition to the Ontario government's proposal to expand Strong Mayor Powers to preserve local democracy, transparency, and accountability;

FURTHER BE IT RESOLVED THAT a copy of this motion be forwarded to the Ontario Premier, the Minister of Municipal Affairs and Housing, all Ontario municipalities, as well as the Association of Municipalities of Ontario (AMO) for further action.



The Corporation of the Town of Aylmer 46 Talbot Street West, Aylmer, Ontario N5H 1J7 Office: 519-773-3164 Fax: 519-765-1446 www.aylmer.ca

Thank you,

Owen Jaggard
Director of Legislative Services/Clerk | Town of Aylmer
46 Talbot Street West, Aylmer, ON N5H 1J7
519-773-3164 Ext. 4913 | Fax 519-765-1446
ojaggard@town.aylmer.on.ca | www.aylmer.ca

CC:

Hon. Rob Flack <u>rob.flack@pc.ola.org</u>
Association of Municipalities of Ontario <u>resolutions@amo.on.ca</u>
All municipalities

The Town of Goderich 57 West Street Goderich, Ontario N7A 2K5 519-524-8344 townhall@goderich.ca www.goderich.ca



Friday, May 9, 2025

Hon. Rob Flack Minister of Municipal Affairs and Housing 777 Bay Street, 17th Floor Toronto, ON M7A 2J3

SENT VIA EMAIL: rob.flack@pc.ola.org

Re: Town of Goderich Opposition to Amendments to O. Reg. 530 22 to Strong Mayor Powers

Dear Hon. Rob Flack,

Please be advised of the following motion that was passed at the April 28, 2025, Goderich Town Council meeting:

Moved By: Councillor Kelly Seconded By: Councillor Petrie

WHEREAS on April 9, 2025, the Ontario Ministry of Municipal Affairs and Housing announced the expansion of Strong Mayor powers to 169 additional municipalities, including the Town of Goderich, as a Strong Mayor community granting enhanced powers to the Mayor, effective May 1, 2025;

AND WHEREAS the 169 municipalities affected by the April 9 Strong Mayor powers letter supplied insufficient time for any meaningful feedback and coordinated response on O.Reg. 530/22 from Councils given the six (6) business day turnaround deadline for comments of April 16 - procedural notice provisions to call a special Council meeting and short notice scheduling conflicts of Council members;

AND WHEREAS the Strong Mayors powers has raised significant concerns regarding the centralization of power, reduced accountability, alters the balance of governance at the municipal level by ultimately undermining the role of Council and decision-making by weakening the fundamental democratic principle of majority rule, diminishes the role of elected municipal councillors in representing the diverse interests of the community, and the potential for the abuse of power;

AND WHEREAS the Town of Goderich has a long history of collaborative, transparent, and accountable local governance built upon a foundation of Council debate and shared decision-making;

AND WHEREAS Strong Mayor Powers would have the effect of fundamentally altering the historic model of local governance, which has existed for almost two centuries;

The Town of Goderich 57 West Street Goderich, Ontario N7A 2K5 519-524-8344 townhall@goderich.ca www.goderich.ca



AND WHEREAS the Province is undermining the local governance model and municipal independence by attempting to advance its priorities through municipalities, and downloading its responsibilities to the same;

AND WHEREAS municipal elected officials across the province and members of the public have expressed significant concerns regarding the negative impacts on public trust, democratic participation, and municipal decision-making processes if Mayors are granted the ability to by-pass Council decisions without adequate consultation or oversight;

AND WHEREAS the Town of Goderich did not formally request or express a desire to be designated under the Strong Mayors framework;

AND WHEREAS a growing number of municipalities and elected officials across the province of Ontario are questioning the appropriateness of a Strong Mayor system, and are calling for its reconsideration or repeal;

NOW THEREFORE BE IT RESOLVED the Council of the Town of Goderich formally expresses its opposition to the Ontario government's proposal to expand Strong Mayor powers, in order to preserve local democracy, transparency, and accountability;

AND THAT the Council of the Town of Goderich request the Premier of Ontario, and the Minister of Municipal Affairs and Housing immediately remove the Town of Goderich from the list of municipalities designated under Strong Mayors legislation;

AND THAT the Town of Goderich encourages advocacy for democratic principles and for municipal governance systems that prioritize collaboration, inclusivity, and democratic engagement;

FURTHER BE IT RESOLVED THAT a copy of this motion be forwarded to The Honourable Doug Ford, Premier of Ontario, The Honourable Rob Flack, Minister of Municipal Affairs and Housing, and MPP for Elgin-Middlesex-London, The Honourable Lisa Thompson, Minister of Rural Affairs, and MPP for Huron-Bruce, all Ontario municipalities, as well as the Association of Municipalities of Ontario (AMO), the Association of Municipal Managers, Clerks and Treasurers of Ontario (AMCTO) for their awareness and support.

CARRIED

Yours truly,

Andrea Fisher

Director of Legislative Services/Clerk

Town of Goderich

Uldrea This

The Town of Goderich 57 West Street Goderich, Ontario N7A 2K5 519-524-8344 townhall@goderich.ca www.goderich.ca



/mp

cc. Hon. Doug Ford, Premier of Ontario, <u>premier@ontario.ca</u> Hon. Lisa Thompson, Minister of Rural Affairs, and MPP for Huron-Bruce, <u>lisa.thompson@pc.ola.org</u>

Ontario Municipalities
Association of Municipalities of Ontario (AMO), amo@amo.on.ca
Association of Municipal Managers, Clerks and Treasurers of Ontario (AMCTO), amcto@amcto.com



February 4, 2025

The Honourable Doug Ford Premier of Ontario Legislative Building, Queen's Park Toronto, ON M7A 1A1

Via Email: premier@ontario.ca

Re: Northern Health Travel Grant Program

Council of the Town of LaSalle, at its Regular Meeting held Tuesday, January 28, 2025, passed the following resolution:

14/25

Moved by: Deputy Mayor Akpata Seconded by: Councillor Renaud

Whereas the Northern Health Travel Grant program (the "Program") offers financial assistance to Northern Ontario residents who need to travel long distances for specialized medical services or procedures at a ministry funded health care facility;

And Whereas, the grants for this Program are based on the distance residents must travel to reach the nearest medical specialist or ministry funded healthcare facility;

And Whereas, residents must travel at least 100 kilometers one-way to access the nearest medical specialist or ministry-funded healthcare facility for services that are not available locally to qualify for the grant;

And Whereas, there are many occasions in which residents of Windsor-Essex County must travel at least 100 kilometers one way to access health care facilities or services that are not available locally; And Whereas, there are four primary children's hospitals across the province, located in London, Hamilton, Toronto and Ottawa, and none of these facilities are within 100 kilometers of Windsor-Essex County;

And Whereas, it has been reported that more than 5,000 times each year pediatric patients across Windsor-Essex County must drive to London Health Sciences Centre for treatment at its Children's Hospital, which places a financial strain on families and caregivers;

Now Therefore, the Town of LaSalle calls upon the Provincial Government and Ministry of Health to establish a grant system similar to the Northern Health Travel Grant program in Windsor-Essex County to provide support to the residents of Windsor-Essex County when they need to travel long distances for specialized medical services or procedures at ministry funded health care facilities;

And that, this motion be circulated to all municipalities for support, Premier Doug Ford, MPP Anthony Leardi, MPP Andrew Dowie, Minister of Health and Deputy Premier Ms. Sylvia Jones and all local municipalities.

Carried.

Please consider this letter as confirmation of the Town of LaSalle's support of the above matter.

Yours Truly,

Jennifer Astrologo

Director of Council Services/Clerk

Town of LaSalle

jastrologo@lasalle.ca

Cc: (via email)

MPP Anothony Leardi Anthony. Leardi @pc.ola.org

MPP Andrew Dowie Andrew. Dowie @pc.ola.org

MPP Minister of Health and Deputy Premier Sylvia Jones sylvia.jones@pc.ola.org

Association of Municipalities of Ontario resolutions@amo.on.ca

All Ontario Municipalities





Corporation of the Town of Mattawa

Telephone: (705) 744-5611 ~ Fax: (705) 744-0104 160 Water Street, P. O. Box 390 Mattawa, ON POH 1V0 www.mattawa.ca

May 15, 2025

Honourable Doug Ford Premier of Ontario

Delivered Electronically to: premier@ontario.ca

Honourable Rob Flack
Minister of Municipal Affairs and Housing
Delivered Electronically to: minister.mah@ontario.ca

Dear Hon. Doug Ford and Hon. Rob Flack:

Council of the Town of Mattawa, at their Regular Meeting of May 12, 2025 approved a resolution on the Strong Mayor Powers, which stated:

Resolution Number 25-95

Moved by Councillor Fern Levesque Seconded by Councillor Laura Ross

WHEREAS the Government of Ontario announced an expansion of strong mayor powers to an additional 169 municipalities that took effect May 1, 2025;

AND WHEREAS the Corporation of the Town of Mattawa was included in the additional 169 municipalities that gained such powers;

AND WHEREAS these powers allow mayors to unilaterally override council decisions, appoint senior municipal staff, and set budgets without majority council approval, undermining the principles of democratic governance;

AND WHEREAS municipal governance functions best through a collaborative decision-making process where elected councils, representing the collective voice of their communities, work alongside experienced municipal staff and the proposed powers has raised significant concerns regarding the centralization of power, erosion of local democracy, reduced accountability and the potential for the abuse of power;

AND WHEREAS there is no evidence to suggest that strong mayor powers have increased housing starts, contrary to the provincial government's stated justification for their implementation;

AND WHEREAS the Association of Municipal Managers, Clerks and Treasurers of Ontario (AMCTO) has raised concerns that strong mayor powers blur the lines

between political leadership and administration expertise, threatening the neutrality of municipal public service;

AND WHEREAS the Town of Mattawa has a long history of collaborative, transparent and accountable local governance built upon a foundation of Council debated and shared decision-making;

AND WHEREAS a growing number of municipalities and elected officials across Ontario are questioning the appropriateness of the strong mayor system and are calling for its reconsideration or appeal.

THEREFORE BE IT RESOLVED THAT the Council of the Corporation of the Town of Mattawa opposes the expansion of strong mayor powers and formally request that the Premier of Ontario and the Minister of Municipal Affairs and Housing immediately remove the Town of Mattawa from the list of municipalities that was granted strong mayor powers under the designated legislation.

AND FURTHER THAT a copy of this resolution be sent to the Premier of Ontario, the Minister of Municipal Affairs and Housing, the Association of Municipalities of Ontario (AMO) and all Ontario municipalities.

CARRIED – Recorded vote and the vote was unanimous

Council for the Town of Mattawa are formally requesting that the Strong Mayor Powers be removed from our municipality that was granted through the designated legislation.

Sincerely,

Amy Leclerc Municipal Clerk

Revenue Services Clerk

any Leclerc

c.c. Association of Municipalities of Ontario All Ontario Municipalities

Town of Mattawa Township of Springwater Town of Goderich

Via email

RE: Town of Petrolia Council support of opposition to strong mayor powers

During the May 26, 2025 regular meeting of council, council in response to correspondence received from Goderich | Mattawa & Springwater the following resolution passed:

C-10 WHEREAS the Council of the Corporation of the Town of Petrolia has received correspondence from Goderich, Town of Mattawa and the Township of Springwater in opposition to Strong Mayors Powers.

THEREFORE BE IT RESOLVED THAT the Council of the Corporation of the Town of Petrolia acknowledge receipt of the letters circulated by Goderich, Mattawa, and Springwater in opposition of Strong Mayors Powers and further that we support them and that a copy of this motion with a recorded vote be sent to them.

Moved By Liz Welsh, Seconded By Joel Field

Bill Clark For
Chad Hyatt For
Ross O'Hara Absent
Debb Pitel For
Liz Welsh (Moved By) For
Joel Field (Seconded By) For
Brad Loosley For

CARRIED.

recorded vote requested by Councillor Welsh

Kind regards,

Original Signed

Mandi Pearson
Director of Legislative Services | Clerk

cc:

Premier Doug Ford premier@ontario.ca
Hon. Rob Flack, Minister of Municipal Affairs & Housing rob.flack@pc.ola.org
MPP Bob Bailey, Sarnia-Lambton bob.bailey@pc.ola.org
Ontario Municipalities

Phone: (519)882-2350 • Fax: (519)882-3373 • Theatre: (800)717-7694

411 Greenfield Street, Petrolia, ON, NON 1RO





Premier of Ontario, The Honorable Doug Ford (sent by email, premier@ontario.ca)

Provincial Minister of the Environment, Conservation and Parks. MPP, Todd McCarthy (sent by email, todd.mccarthy@pc.ola.org)

Provincial Minister of Municipal Affairs and Housing, MPP, Rob Flack (sent by email, rob.flack@pc.ola.org)

Sarnia Lambton Bkejwanong Provincial MPP, Bob Bailey (sent by email, bob.baileyco@pc.ola.org)

Sarnia Lambton Bkejwanong Federal MP, Marilyn Gladu (sent by email, marilyn.gladu@parl.gc.ca)

AMO (sent by email, amo@amo.on.ca)

All Municipalities (sent by email)

May 27th, 2025

Please be advised that the Council of the Town of Plympton-Wyoming, at its Planning Council meeting on May 26h, 2025, passed the following motion calling for a pause of the enactment of BILL 5 PROTECT ONTARIO BY UNLEASHING OUR ECONOMY ACT 2025:

MOTION TO PAUSE BILL 5 PROTECT ONTARIO BY UNLEASHING OUR ECONOMY ACT 2025

Whereas the province has introduced Bill 5, Protect Ontario by unleashing our Economy 2025 which is intended to speed up housing and economic development in Ontario.

And whereas the proposed legislation will include the repeal of the Endangered Species Act of 2007 and replace it with the Conservation Species Act of 2025.

And whereas the Ministry of Environment, Conservation and Parks primarily manages the Act, The Committee on the Status of Species in Ontario (COSSARO) is responsible for assessing and classifying species.

And whereas COSSARO is comprised of experts with scientific and traditional knowledge and operates independently from the government ensuring impartial assessments of species at risk, the provincial cabinet will now decide what species will remain or be removed from endangered, concerned or at-risk status.

And whereas the current law considers the habitat to be all the areas that the species relies on for living, gathering food, migrating, hibernating and reproducing. The new law however, narrows that definition to "a dwelling place, such as a den, nest or other similar place, that is occupied or habitually occupied by one or more members of a species for the purposes of breeding, rearing, staging, wintering or hibernating"

And whereas the legislation would gut environmental assessment processes, speed mining and infrastructure development and take a "register-first, ask-questions-later" approach that would allow developers to begin projects before their environmental implications are fully known and allow for economic zones which will eliminate any environmental mitigation measures or protections.

And whereas the legislation would eliminate provincial responsibility for federally listed migratory birds and aquatic species because it says such birds and species are under federal jurisdiction, even though the province has historically administered such duties.

And whereas the government will enhance funding for the Species Conservation Program, which will see contributions more than quadruple to \$20 million each year for on the ground projects that directly support efforts to conserve and protect listed species, the funding will only go to projects in regions that would otherwise not be considered viable for housing priorities, essentially allowing for the extirpation of local ecoregions in Ontario.

And whereas while development is necessary for human progress, Bill 5 will pose significant challenges to mitigating water, soil and air pollution; will overexploit natural resources, and increase invasive species in each uniquely identified ecoregion in Ontario.

Now therefore be it resolved that the Council of Plympton-Wyoming urges the government to pause the proposed legislation and maintain strong environmental laws that prevent extinction of species and protect local ecoregions.

And furthermore, the Council of Plympton-Wyoming asks that the government recognize and give meaningful consideration to ecoregions in Ontario through their unique perspectives and preserve Ontario's natural heritage systems in the application of any proposed updated provincial legislation for the long-term growth, sustainability and well-being of our communities.

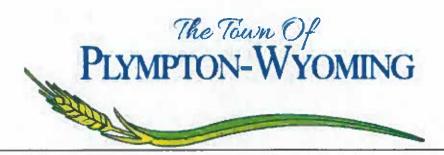
If you have any questions regarding the above motion, please do not hesitate to contact me by phone or email.

Mackenzie Baird

mbaird@plympton-wyoming.ca

Planning Technician

Town of Plympton-Wyoming



26 May 2025

Date:

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Moved By:	ar	900	sug v					
Seconded By:	/ 100		7	111	5/-			
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Mike Vasey								
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And whereas the government will enhance funding for the Species Conservation Program, which will see contributions more than quadruple to \$20 million each year for on the ground projects that directly support efforts to conserve and protect listed species, the funding will only go to projects in regions that would otherwise not be considered viable for housing priorities, essentially allowing for the extirpation of local ecoregions in Ontario.

And whereas while development is necessary for human progress, Bill 5 will pose significant challenges to mitigating water, soil and air pollution; will overexploit natural resources, and increase invasive species in each uniquely identified ecoregion in Ontario.

Now therefore be it resolved that the Council of Plympton-Wyoming urges the government to pause the proposed legislation and maintain strong environmental laws that prevent extinction of species and protect local ecoregions.

And furthermore, the Council of Plympton-Wyoming asks that the government recognize and give meaningful consideration to ecoregions in Ontario through their unique perspectives and preserve Ontario's natural heritage systems in the application of any proposed updated provincial legislation for the long-term growth, sustainability and well-being of our communities.

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Netty McEwen				
Alex Boughen				
Kristen Rodrigues				
John van Klaveren				
Mike Vasey				
Bob Woolvett				



Hon. Gary Anandasangaree 3-3600 Ellesmere Rd Toronto, Ontario M1C 4Y8 VIA EMAIL: gary.anand@parl.gc.ca

Township of Puslinch 7404 Wellington Road 34 Puslinch, ON NOB 2J0 www.puslinch.ca

May 13, 2025

RE: Support Resolution No. 2025-120 regarding Municipality of Durham Council Motion to Amend prior Motion to ban the Nazi Swastika in Canada

Please be advised that Township of Puslinch Council, at its meeting held on April 16, 2025 considered the aforementioned topic and subsequent to discussion, the following was resolved:

Resolution No. 2025-120: Moved by Councillor Sepulis and Seconded by Councillor Goyda

That the Consent Agenda item 6.7 listed for APRIL 16, 2025 Council meeting be received for information; and

Whereas the Township supports the Municipality of Durham Council Motion to Amend prior Motion to Nazi Symbols of Hate and directs staff to send a support resolution accordingly.

CARRIED

As per the above resolution, please accept a copy of this correspondence for your information and consideration.

Sincerely,

Justine Brotherston Municipal Clerk

CC: All Ontario Municipalities, B'nai Brith Canada



The Regional Municipality of Durham

Corporate Services
Department –
Legislative Services
Division

605 Rossland Rd. E. Level 1 PO Box 623 Whitby, ON L1N 6A3 Canada

905-668-7711 1-800-372-1102

durham.ca

Alexander Harras M.P.A. Director of Legislative Services & Regional Clerk March 27, 2025

The Honourable Arif Virani Minister of Justice House of Commons Ottawa, ON K1A 0A6

Dear Minister Virani:

RE: Motion to amend prior motion presented to Regional Council on February 26, 2025, re: Banning the Nazi Swastika in Canada, to remove references to "Swastika" from the motion and replace them with "Nazi symbols of hate", Our File: C00

As a follow-up to our previous correspondence sent on February 28, 2025, please be advised that the Council of the Region of Durham, at its meeting held on March 26, 2025, adopted the following recommendations of the Finance & Administration Committee:

- A) That subject to a 2/3rds majority vote, the resolution with respect to Banning the Nazi Swastika in Canada, adopted at the February 26, 2025 Regional Council meeting, be reconsidered; and
- B) That subject to Part A) being approved, that the resolution be amended to replace all references to Nazi swastika(s) with the words "Nazi symbols of hate", and make any necessary associated grammatical revisions.

For your reference, the resolution now reads as follows:

"Whereas in recent years, Nazi iconography has surfaced with alarming frequency in the public sphere, used by an increasing number of groups and individuals to promote hate and instill fear within Canadian society; and Whereas since the atrocities of WWII, the Nazi hakenkreuze, has become universally synonymous with systematic violence, terror and hate. Its growing presence in our country poses a threat to every single Canadian citizen, undermining the core values of equality, diversity, and inclusion that define our nation, and

Whereas eighteen countries have already taken action to ban these symbols, it is imperative that Canada follow suit;

Therefore be it resolved, that Durham Region Council supports B'Nai Brith's call to the Government of Canada to pass legislation banning, with exceptions for certain educational and artistic purposes, the public display of Nazi symbols of hate and iconography, including the Nazi hakenkreuze. Specifically, demanding that the Government of Canada immediately:

- 1. Ban the Nazi hakenkreuze
- 2. Ban all Nazi symbols of hate and iconography

Durham Region Council agrees that the people of Canada are counting on the federal government to ensure a future free from hate, where every Canadian is protected, valued, and respected; and

That a copy of this motion is sent to all Canadian Municipalities."

Alexander Harras, M.P.A.
Director of Legislative Services & Regional Clerk
AH/tf

c: B'nai Brith CanadaAll Canadian Municipalities

From: Carrie Fairley < cfairley @thebluemountains.ca >

Sent: Thursday, May 15, 2025 2:47 PM

Subject: [External Email] Advocating for a Reduced Provincial Tax Rate on Ontario-

Made Craft Cider

Good afternoon.

This email is being sent to the attention of Premier Doug Ford, Honourable Peter Bethlenfalvy, Honourable Trevor Jones, , MPP Brian Saunderson, MPP Paul Vickers, MPP Nina Tangri, Grey County and to all municipalities in Ontario, with a request to support the following Resolution that was passed by Council of the Town of The Blue Mountains at the May 14, 2025, Special Meeting of Council:

WHEREAS the Town of The Blue Mountains boasts a robust agricultural sector and a thriving agritourism industry, with numerous local cideries contributing significantly to the local economy, employment, and tourism;

AND WHEREAS Ontario's craft cider industry is experiencing substantial growth, with over 60 craft cideries across the province, many of which are situated in rural communities and utilize 100% Ontario-grown apples and are 100% made in Ontario, thereby supporting local agriculture and local economies;

AND WHEREAS under the current provincial tax structure, cider is officially classified and taxed at the same rate as imported wine which results in higher markups and taxes compared to craft beer, despite cider's comparable production processes and market positioning;

AND WHEREAS this tax disparity places Ontario's craft cider producers at a competitive disadvantage compared to craft brewers, despite the fact that Ontario cider utilizes 100% Ontario-grown apples and is 100% made in Ontario;

AND WHEREAS the Ontario Craft Cider Association (OCCA) has been actively advocating for a tax structure that levels the playing field between craft cider and craft beer, recognizing the potential for job creation, economic growth, and the promotion of local agriculture;

AND WHEREAS the Town acknowledges and appreciates the Province's investment in marketing and promotional support for the craft cider industry, but maintains that long-term sustainability and competitiveness for Ontario cider producers requires an adjustment to the underlying tax framework;

AND WHEREAS this motion is meant to support, not oppose, initiatives for fair taxation of the Ontario Craft Cider industry the Province of Ontario may be considering.

THEREFORE BE IT RESOLVED THAT the Council of the Town of The Blue Mountains:

- Supports the efforts of the Ontario Craft Cider Association in advocating for a fair and equitable tax structure for Ontario-made craft cider.
- Urges the Province of Ontario to review and amend the current tax regulations to align the tax rate of craft cider with that of craft beer, thereby fostering a more balanced and supportive environment for local cider producers.
- Acknowledges the Province of Ontario's recent investment in marketing initiatives for the cider sector, while calling for complementary reform of the tax and markup structure that continues to disadvantage cider producers relative to other craft alcohol categories;
- 4. Directs the Mayor to forward this resolution to the Premier of Ontario, the Minister of Finance, the Minister of Agriculture, Food and Rural Affairs, MPP Brian Saunderson, MPP Paul Vickers and MPP Nina Tangri and the County of Grey requesting their consideration and support.
- Directs the Mayor to forward this resolution to all municipalities in Ontario, encourages other municipalities with vested interests in agriculture and agri-tourism to adopt similar resolutions, amplifying the collective voice advocating for the prosperity of Ontario's craft cider industry.

Warm regards,



Carrie Fairley

Acting Deputy Clerk
Secretary-Treasurer to Committee of Adjustment
Town of The Blue Mountains, 32 Mill Street, P.O. Box 310, Thornbury,
ON N0H 2P0

Tel: 519-599-3131 ext. 219| Fax: 519-599-7723

Email: cfairley@thebluemountains.ca | Website: www.thebluemountains.ca



TOWNSHIP OF ENNISKILLEN 4465 Rokeby Line Petrolia, Ontario NON 1R0 Phone (519) 882-2490 Fax (519) 882-3335

May 21, 2025

Raylene Martell,
Clerk
Town of Orangeville
87 Broadway,
Orangeville, ON
L9W 1K1
rmartell@orangeville.ca | orangeville.ca

Dear Raylene,

Re: Resolution 2025-093 -Bill 5

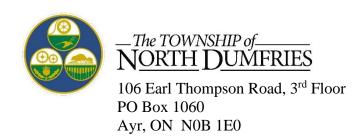
Please note that the Council of the Township of Enniskillen at its regular meeting of May 20 2025 passed a resolution supporting the position of your Council regarding Bill 5.

Yours truly,

Duncan McTavish

Clerk





May 30, 2025

Sent via Email: rmartell@orangeville.ca

RE: Resolution received from the Town of Orangeville regarding Responsible Growth and Opposition to Elements of Bill 5

Please be advised, at the Council Meeting held on May 26, 2025, the Township of North Dumfries Council considered the enclosed correspondence received from the Town of Orangeville and adopted the following resolution:

"THAT Township Council support the Resolution received from the Town of Orangeville regarding Responsible Growth and Opposition to Elements of Bill 5."

Please feel free to contact me if you have any questions, or concerns.

Sincerely,

Ashley Good, Clerk Township of North Dumfries 519-632-8800 ext. 122 agood@northdumfries.ca

Oshuy Good

encl.



Meeting Date: May 12, 2025 Resolution No. 2025-093

Moved: Councillor Prendergast **Seconded:** Councillor Andrews

Responsible Growth and Opposition to Elements of Bill 5

Whereas the Government of Ontario has introduced Bill 5: Protecting Ontario by Unleashing Our Economy Act, 2025, which proposes substantial changes to environmental planning legislation, including the repeal of the Endangered Species Act and the creation of "Special Economic Zones" that may override local planning authority; and

Whereas the Town of Orangeville supports increasing housing supply and economic growth, but believes this must be achieved without undermining environmental protections or compromising the integrity of municipal planning processes; and

Whereas Bill 5, as proposed, risks weakening safeguards for Ontario's natural heritage and reducing the role of municipalities in managing growth in a responsible and locally informed manner;

Now therefore be it resolved that Council for the Town of Orangeville:

- Opposes the provisions in Bill 5 that would reduce environmental protections or override municipal planning authority;
- Urges the Province of Ontario to advance housing and infrastructure growth through policies that respect sound environmental planning principles and uphold the planning tools available to local governments;
- Directs that this resolution be forwarded to:
 - The Honourable Doug Ford, Premier of Ontario
 - o The Honourable Rob Flack, Minister of Municipal Affairs and Housing
 - The Honourable Todd McCarthy, Minister of the Environment, Conservation and Parks
 - The Honourable Sylvia Jones, Deputy Premier, Minister of Health and MPP for Dufferin–Caledon
 - The Association of Municipalities of Ontario (AMO)
 - o All Ontario municipalities for their awareness and consideration.

Result: Carried Unanimously

Raylene Martell

From: Ashley Sloan <ashley@southstormont.ca>

Sent: Thursday, May 29, 2025 2:20 PM

To: Premier of Ontario | Premier ministre de l'Ontario; minister.mah@ontario.ca; Quinn,

Nolan; policy@amo.on.ca

Cc: Loriann Harbers; Raylene Martell

Subject: [External Email] South Stormont Support Resolution - Opposition to Expansion of

Strong Mayor Powers

Good day,

Please be advised that Council of the Township of South Stormont passed the following resolution on May 28, 2025:

Resolution No.: 096/2025

Moved By: Councillor Jennifer MacIsaac Seconded by: Councillor Reid McIntyre

That the Council of the Township of South Stormont supports the Town of Orangeville and other Ontario municipalities in calling on the Province to rescind the Strong Mayor Powers legislation in its entirety; and

That the Council of the Township of South Stormont supports any municipality's right to request removal from the list of municipalities designated under the Strong Mayor Powers framework, and requests that the Province implement such removal requests upon municipal request.

Further, that a copy of this resolution of support be forwarded to the Premier, Minister of Municipal Affairs and Housing, MPP Nolan Quinn, and AMO.

Result: CARRIED

Kind regards,



Ashley Sloan, AMP
Deputy Clerk
Marriage Officiant

Email: <u>ashley@southstormont.ca</u> Phone: 613-534-8889 ext. 204

2 Mille Roches Road, PO Box 84, Long Sault, ON KOC 1PO

https://www.southstormont.ca



www.springwater.ca 2231 Nursery Road Minesing, Ontario L9X 1A8 Canada

Honourable Premier Doug Ford Doug.Fordco@pc.ola.org

Sent via electronic mail

May 8, 2025

Dear Honourable Premier Doug Ford

At its Regular meeting on May 7, 2025, the Township of Springwater's Council passed resolution C195-2025 opposing Strong Mayor Powers.

Resolution C195-2025

Moved by: Cabral Seconded by: Fisher

Whereas the Ontario government has expanded the "strong mayor" powers to 169 additional municipalities, which grants mayors in these municipalities more authority, particularly concerning the control of municipal budgets and planning decisions; and,

Whereas this proposal has raised significant concerns regarding the centralization of power, erosion of local democracy, reduced accountability, and the potential for the abuse of power; and.

Whereas the expansion of strong mayor powers undermines the collaborative nature of municipal governance, and diminishes the role of elected municipal councillors in representing the diverse interests of the community; and,

Whereas concerns have been raised about the negative impacts on public trust, democratic participation, and municipal decision-making processes, if mayors are able to bypass council decisions without adequate consultation or oversight.

Now therefore be it resolved that the Council of the Township of Springwater opposes the Strong Mayor Powers; and

That the Council formally expresses its opposition to the Ontario government's expansion of the Strong Mayor Powers to preserve local democracy, transparency, and accountability.

Further Be It Resolved That a copy of this motion be forwarded to the Ontario Premier, the Minister of Municipal Affairs and Housing, MPP Doug Downey, all Ontario municipalities, as well as the Association of Municipalities of Ontario (AMO) for further action.

Carried

The Clerk's Department can be reached via email at clerks@springwater.ca or by phone at 705-728-4784, Ext. 2304.

 Regards,

Cayla Reimer Deputy Clerk,

Township of Springwater

cc: Hon. Rob Flack, Minister of Municipal Affairs and Housing Hon. MPP Doug Downey All Ontario Municipalities

Association of Municipalities of Ontario

Fax: 705-728-6957



www.springwater.ca 2231 Nursery Road

2231 Nursery Road Minesing, Ontario L9X 1A8 Canada

The Right Honourable Mark Carney pm@pm.gc.ca

Sent via electronic mail

May 8, 2025

Dear Right Honourable Mark Carney

At its Regular meeting on May 7, 2025, the Township of Springwater's Council passed resolution C196-2025 Redistribution of the Land Transfer Tax and GST to Municipalities for Sustainable Infrastructure Funding.

Resolution C196-2025

Moved by: Cabral Seconded by: Fisher

Whereas municipalities face growing infrastructure needs, including roads, bridges, public transit, water systems, and other critical services, which are essential to community well-being and economic development; and

Whereas the current sources of municipal revenue, including property taxes and user fees, are insufficient to meet these increasing demands for infrastructure investment; and

Whereas the Province of Ontario currently collects the Land Transfer Tax (LTT) on property transactions in municipalities across the province, generating significant revenue that is not directly shared with municipalities; and

Whereas the Federal Government collects the Goods and Services Tax (GST) on property transactions, a portion of which could be directed to municipalities to address local infrastructure needs; and

Whereas redistributing a portion of the Provincial Land Transfer Tax and GST to municipalities would provide a predictable and sustainable source of funding for local infrastructure projects without creating a new tax burden on residents or homebuyers; and

Whereas a redistribution of a portion of the existing Land Transfer Tax and GST would allow municipalities to better plan and invest in long-term infrastructure initiatives, supporting local economic growth and improving the quality of life for residents;

Now Therefore Be It Resolved That the Township of Springwater formally requests the Provincial Government to consider redistributing a portion of the Land Transfer Tax collected on property transactions to municipalities; and

Further Be It Resolved That Township of Springwater calls on the Federal Government to allocate a percentage of the GST collected on property sales to municipalities; and

Further Be It Resolved That this redistribution of the Land Transfer Tax and GST should be structured to provide predictable and sustainable funding to municipalities, allowing for better long-term planning and investment in infrastructure projects that benefit local communities, thus ensuring that local governments receive a fair share of the revenue to address critical infrastructure needs; and

Further Be It Resolved That copies of this resolution be forwarded to the Right Honourable Prime Minister Mark Carney, the Right Honourable Premier Doug Ford, the Ontario Minister of Finance, the Minister of Municipal Affairs and Housing, MP Doug Shipley and MPP Doug Downey; and

Further Be It Resolved That copies of this resolution be forwarded to all 444 Municipalities in Ontario, the Federation of Canadian Municipalities (FCM), and the Association of Municipalities of Ontario (AMO) for their endorsement and advocacy.

Carried

The Clerk's Department can be reached via email at <u>clerks@springwater.ca</u> or by phone at 705-728-4784, Ext. 2304.

Regards,

Cayla Reimer Deputy Clerk,

Township of Springwater

cc: Hon. Doug Ford, Premier

Hon. Peter Bethlenfalvy, Ontario Minister of Finance

Hon. Rob Flack, Minister of Municipal Affairs and Housing

Hon. MP Doug Shipley

Hon. MPP Doug Downey

All Ontario Municipalities

Association of Municipalities of Ontario

Fax: 705-728-6957



The Corporation of The Township of The Archipelago Council Meeting

Agenda Number: 15.7. Resolution Number 25-086

Title: Bill 5, Protect Ontario by Unleashing our Economy Act, 2025

Date: Friday, May 23, 2025

Moved by: Councillor Barton
Seconded by: Councillor Manners

WHEREAS the Government of Ontario has introduced Bill 5: Protecting Ontario by Unleashing Our Economy Act, 2025, which proposes significant changes to environmental legislation, including the replacement of the Endangered Species Act, 2007 with the significantly weaker Species Conservation Act, 2025, and would grant the Premier and Cabinet unprecedented powers to override provincial and municipal laws – including laws that protect public health, farmland, and the natural systems that safeguard communities from extreme weather events; and

WHEREAS The Township of The Archipelago's strategic priorities include protecting and preserving our unique and high-quality natural environment, and delivering municipal services in a responsible, sustainable, cost-effective, and efficient manner; and

WHEREAS The Township of The Archipelago supports the goals of responsible economic growth and increased housing supply; and

WHEREAS nature is not red tape – it is the economic driver of our region, and is central to Canadian culture, identity, and economy; protecting nature is essential for building resilient communities and upholding the sovereignty and stewardship of Indigenous peoples; and

WHEREAS Bill 5 will undermine critical environmental, species, and heritage protection laws, introducing significant economic, environmental, social, and cultural uncertainty, endangering Ontario's 249 at-risk species, and potentially infringing on the legal and constitutional rights of the Ontario public – especially Indigenous communities that are disproportionately affected by such actions;

NOW THEREFORE BE IT RESOLVED that the Council for the Township of The Archipelago hereby

opposes the provisions in Bill 5 that would undermine environmental safeguards, Indigenous rights, or local planning authority, and urge the Province to withdraw the Bill; and

FURTHER BE IT RESOLVED that Council urges the Province of Ontario to pursue housing and infrastructure development through policies that maintain robust environmental protections and respect local planning regimes; and

FINALLY BE IT RESOLVED THAT this resolution be sent to The Honourable Doug Ford, Premier of Ontario; The Honourable Sylvia Jones, Deputy Premier; The Honourable Rob Flack, Minister of Municipal Affairs and Housing; The Honourable Todd McCarthy, Minister of the Environment, Conservation and Parks; The Honourable Prabmeet Singh Sarkaria, Minister of Transportation; The Honourable Stephen Lecce, Minister of Energy and Mines; The Honourable Graydon Smith, MPP Parry Sound-Muskoka; The Association of Municipalities of Ontario (AMO); The Federation of Northern Ontario Municipalities (FONOM); The Northwestern Ontario Municipal Association (NOMA); and all Ontario municipalities; Chief Adam Pawis, all Township of The Archipelago Ratepayer Associations; and to other environmental organizations.

Carried