



Finance and Administrative Committee Agenda

Tuesday, March 29, 2022

Councillor Jakubo, Chair

6:00 p.m. Open Session, Council Chamber / Electronic Participation

City of Greater Sudbury Council and Committee Meetings are accessible and are broadcast publicly online and on television in real time and will also be saved for public viewing on the City's website at:
<https://www.greatersudbury.ca/agendas>.

Please be advised that if you make a presentation, speak or appear at the meeting venue during a meeting, you, your comments and/or your presentation may be recorded and broadcast.

By submitting information, including print or electronic information, for presentation to City Council or Committee you are indicating that you have obtained the consent of persons whose personal information is included in the information to be disclosed to the public.

Your information is collected for the purpose of informed decision-making and transparency of City Council decision-making under various municipal statutes and by-laws and in accordance with the Municipal Act, 2001, Planning Act, Municipal Freedom of Information and Protection of Privacy Act and the City of Greater Sudbury's Procedure By-law.

For more information regarding accessibility, recording your personal information or live-streaming, please contact Clerk's Services by calling 3-1-1 or emailing clerks@greatersudbury.ca.

1.	Call to Order	
2.	Roll Call	
3.	Declarations of Pecuniary Interest and the General Nature Thereof	
4.	Managers' Reports	
4.1.	Five-Year Review	3
	This report provides a recommendation regarding the replacement of the Downtown Sudbury and Town Centre Community Improvement Plans with a new Strategic Core Areas Community Improvement Plan.	
4.2.	2022 CAO Performance Objectives	35
	This report provides a recommendation regarding the Chief Administrative Officer's 2022 performance objectives.	
4.3.	Streamline Development Approvals Fund	39
	This report provides a recommendation regarding the City's application to Ontario's Streamline Development Approvals Fund (SDAF).	
5.	Members' Motions	
6.	Correspondence for Information Only	
6.1.	Optional Small Business Property Tax Subclass - Update	44
	This report provides information regarding the new optional small business property tax subclass announced in the 2020/2021 Provincial Budget.	
6.2.	Remuneration and Expenses Paid to Members of Council and Council Appointees During 2021	104
	This report provides information regarding expenses incurred by Members of Council for 2021. This report is prepared in accordance with By-law 2016-16F respecting the payment of expenses for Members of Council.	
6.3.	Development Charges – July 2022 to June 2023	140
	This report provides information regarding indexation changes to Development Charges (DC) that will be effective July 1, 2022 in accordance with By-Law 2019-100.	
7.	Addendum	
8.	Civic Petitions	
9.	Question Period	
10.	Adjournment	

Five-Year Review of the Downtown Sudbury and Town Centre Community Improvement Plans

Presented To:	Finance and Administration Committee
Meeting Date:	March 29, 2022
Type:	Managers' Reports
Prepared by:	Ed Landry Planning Services
Recommended by:	General Manager of Growth and Infrastructure
File Number:	CIP-2022-01

Report Summary

This report provides a recommendation regarding the replacement of the Downtown Sudbury and Town Centre Community Improvement Plans with a new Strategic Core Areas Community Improvement Plan.

Resolution

THAT The City of Greater Sudbury directs staff to initiate the Planning Act process on the draft Strategic Core Areas Community Improvement Plan, as outlined in the report entitled “Five-Year Review of the Downtown Sudbury and Town Centre Community Improvement Plans”, from the General Manager of Growth and Infrastructure, presented at the Finance and Administration Committee Meeting on March 29, 2022.

Relationship to the Strategic Plan, Health Impact Assessment and Community Energy & Emissions Plan (CEEP)

The City of Greater Sudbury, through Council's Corporate Strategic Plan (2019-2027) directs staff to prioritize Business Attraction, Development and Retention. Objective 2.4 aims to “Revitalize Town Centres, nodes and corridors with Public Investment that Supports and Leverages Private Investment” and to “update the [...] Downtown Sudbury [and] Town Centre Community Improvement Plans”

Providing incentives to develop and redevelop the city's built-up cores is consistent with Goal 1 of the CEEP, which seeks to help sustain compact, complete communities. Proposed changes to the CIP also serve to clarify and highlight how CIP programs can be used to encourage energy efficiencies, including changes to the Façade Improvement Program and the Feasibility Study Program.

Financial Implications

There are no financial implications associated with this report at this time. Council recently approved an ongoing allocation of \$250,000 to the Tax Rate Stabilization Reserve – Committed to fund current and future Community Improvement Plan Applications. Should Council adopt the proposed Strategic Core Areas Community Improvement Plan, it is anticipated that the financial implications of the new programs would be similar to the existing Downtown Sudbury and Town Centre CIPs combined. Staff would continue to report

on CIP Reserves and Commitment and would use the budget process should application requests are greater than the reserves.

Background

Under the Municipal Act, 2001, municipalities are prohibited from directly or indirectly assisting any manufacturing business or other industrial or commercial enterprises through the granting of certain financial incentives (generally called "bonusing"). Prohibited actions include giving or lending money, or municipal property; leasing or selling any municipal property at below fair market value; guaranteeing borrowing; giving a total or partial exemption from any levy, charge or fee.

Despite the general prohibition against bonusing, the Province enables municipalities to designate community improvement project areas and to develop community improvement plans under Section 28 of the Planning Act. These plans allow municipalities to focus public attention on local priorities and municipal initiatives; target areas in transition or in need of repair, rehabilitation and redevelopment; facilitate and encourage community change in a coordinated manner; and, stimulate private sector investment through municipal incentive-based programs.

The Planning Act defines 'community improvement' as the "planning or replanning, design or redesign, resubdivision, clearance, development or redevelopment, construction, reconstruction and rehabilitation, improvement of energy efficiency, or any of them, of a community improvement project area, and the provision of such residential, commercial, industrial, public, recreational, institutional, religious, charitable or other uses, buildings, structures, works, improvements or facilities, or spaces therefor, as may be appropriate or necessary."

The City has developed a number of financial incentives through the City's various community improvement plans. These financial incentives are available to any proponent within the community improvement project areas. These CIPs include the following:

- Brownfield Strategy and Community Improvement Plan (adopted in 2011);
- Town Centre Community Improvement Plan (adopted in 2012; amended in 2018);
- Downtown Sudbury Community Improvement Plan (adopted in 2016);
- Affordable Housing Community Improvement Plan (adopted in 2018).

Basis for Reviewing the Downtown Sudbury and Town Centre CIPs

Staff presented an Economic Recovery report to Finance and Administration Committee on November 17, 2020. Action Item 7 of the report called for the review of existing CIPs to "potentially refocus programs to other priorities (e.g., accessibility, energy efficiency, succession planning, etc.)." The action item also included the development of "new CIPs to focus on industrial development and job creation" (See Reference 1). This element is pending the finalization of the Employment Land Strategy. CIPs with these subject matters would conform to the City's Official Plan, as required per the Planning Act.

Since this time, Council has made changes to its CIP processes, including changing the way TIEGs are funded, establishing ongoing funding, and implementing a continuous intake period and establishing permanent funding (See Reference 2). TIEGs are now funded following the year where the municipal property taxes have been levied by the City based on the actual reassessed value of the property. The ongoing funding change removed the CIP business case process from the annual budget process. The result is now a continuous intake period, where complete applications are brought forward to Council as they are received, thereby ensuring a much more expedient process.

Staff has also made improvements to the process by combining both the Downtown Sudbury and Town Centre CIPs under one application form, as the financial programs closely mirror one another. It is mainly for these above reasons that the current 5-year review of the CIP programs is focused on the Downtown

Sudbury and Town Centre CIPs. Future phases of the review will include the Brownfield Strategy and CIP, as well as the Affordable Housing CIP.

Stakeholder Review

Staff held preliminary meetings with community stakeholders to get their impressions on the existing Downtown Sudbury and Town Centre incentive frameworks, including what is specifically needed for the economic recovery of these community improvement plan areas. Stakeholders included the Greater Sudbury Development Corporation, the Downtown Sudbury Business Improvement Area, and past applicants.

Staff heard that the existing programs have been effective in encouraging investment. If not for the incentives, some investments would not have happened in these locations. The execution of the programs is good and the recent process improvements are appreciated.

The feedback included an urgency to put new programs in place to help kickstart economic recovery. Residential development continues to be vital for downtowns, but the incentives offered can't make up for the differences in the market. For example, the cost of creating new residential units is greater than what the market would support in Downtown Sudbury. To this end, the City should consider doubling the per door grant from \$10/sq foot to \$20/sq ft to offset the upfront costs in unit creation.

New programs to attract office tenants are needed. The City should consider programs for permanent leasehold improvements. In some cases, leasehold improvements can range from several thousands to several hundred thousand dollars. A leasehold improvement program could lower the office rents, making them more attractive to prospective tenants. In other feedback, staff heard that City assistance should be kept to a minimum over concern of increased budgets and taxation.

Staff also heard that some prospective tenants are choosing downtown, in part due to freed-up long-term parking spaces. However, it was noted that this supply won't last and that a parking structure should still be part of the long-term solution. To this end, staff heard that the City should develop CIP programs specifically targeting the development of a parking structure in the downtown.

Security remains a concern. Staff heard that the City should expand the façade improvement program to all facades visible to the public realm, increase the grant amounts, and clarify that security upgrades (e.g. lights, cameras, etc.) can be considered a façade improvement. On the other hand, staff also heard that the City should abandon the Façade Improvement Program altogether and spend the funds on public realm improvements and/or increased in-person security.

Staff received feedback on the high costs of development. Suggestions were made to expedite zoning approvals that are linked to a CIP application, and to provide incentives for site plan control elements (curb cuts, driveway entrances, trees, etc).

Program Review

Downtown Sudbury Community Improvement Plan (2017-2021 Overall Summary)

Each of the City's CIPs mentioned above include monitoring criteria to help track progress relative to the CIPs' goals and objectives (e.g. see Section 4.0 of the DSCIP – Reference 3). These criteria include increase in assessment value, amount of land developed, number of applications received, \$ value of private sector leveraged, number of residential units built, etc). This analysis is provided in Attachment A to this report. In summary:

- The City has approved 57 DSCIP applications since 2017
- 24 (42%) of the projects have been completed, representing 37 new residential units and 24 façade improvements in Downtown Sudbury

- 17 (30%) of the projects are in progress or still have in-effect agreements
- 15 (26%) of the projects have lapsed.

Town Centre Community Improvement Plan (2017-2021 Overall Summary)

The overall findings for TCCIP projects between 2017 and 2021 is provided in Attachment A to this report. In summary:

- The City has approved 19 TCCIP applications since 2017
- 10 (53%) of the projects have been completed, representing 2 new residential units and 9 façade improvements in the Town Centres
- 7 (35%) of the projects are in progress or still have in-effect agreements
- 2 (11%) of the projects have lapsed.

Other Considerations

Significant projects from the earlier intakes are either complete (124 Cedar, 311 Elm) or nearing completion (20/30 Ste Anne Road). As such, the City is only now beginning to see an increase in assessment value of these properties, thereby actioning the Tax Increment Equivalent Grant Agreements we have on file for these properties. Staff will report these data to Council in a future report.

Municipal Best Practice Review

The starting point for the municipal best practice review was Council direction emanating from the Economic Recovery Report (See Reference 1). Staff examined Community Improvement Plans from across Ontario with a special focus on those plans adopted: a) after the adoption of the Downtown Sudbury CIP, and/or b) in response to the current pandemic. The following municipal CIPs were reviewed:

- Barrie
- Hamilton
- Kingston
- London
- North Bay
- Ottawa (Montreal Road)
- Sault Ste Marie
- Thunder Bay
- Toronto
- Waterloo

Several best practices can be adapted to the Greater Sudbury context including:

- Having one CIP for all Strategic Core Areas (e.g. Thunder Bay, Hamilton)
- Making all façades visible from the public realm eligible for incentives (e.g. Toronto)
- Incentivizing leasehold improvements (e.g. Hamilton, Toronto)
- Clarifying rules around ‘stacking’ of TIEGs (e.g. Barrie, Kingston, Ottawa)

“Stacking” occurs when a program from one CIP can be combined with the same program from another CIP. For example, some past applicants have applied for the 10-year SuperTIEG, stacked with the Brownfield TIEG, resulting in 15 years of TIEG. Similarly, an applicant can ‘stack’ the Building Permit Fee Rebates from the Brownfield CIP with the Downtown Sudbury CIP, resulting in a maximum grant of up to \$90,000.

Recommendations and Next Steps

Staff recommends the replacement of the existing Downtown Sudbury and Town Centre CIPs with a new ‘Strategic Core Areas Community Improvement Plan’ (See Attachment B). The City of Greater Sudbury introduced the “Strategic Core Area” framework into the City Official Plan via Phase One of the Official Plan Review. A new Strategic Core Areas Community Improvement Plan (SCACIP) would be consistent with the official plan framework.

Highlights of the draft SCACIP include:

- A new Commercial Vacancy Assistance Program for permanent leasehold improvements of up to \$5,000 for new leases (mainly for retail uses, artists studios/galleries containing a retail component and/or dine-in or take-out restaurants) between 3 and 6 months, and \$10,000 for new leases greater than 6 months;
- A new Downtown Sudbury Tenant Attraction Program (mainly for office spaces) in the form of an interest-free loan program for up to \$250,000;
- A new ‘Superstack’ TIEG that clarifies criteria around ‘stacking’ of Tax Increment Equivalent Grants.
- A new 20-Year TIEG for a new Parking Structure in Downtown Sudbury with a minimum of 200 parking spaces, based on the City’s July, 2019 Expression of Interest for a Parking Structure;
- The expansion of the Façade Improvement Program to include all façades visible from the public realm, up to \$20,000;
- Clearer definitions of CIP boundaries
- Rules around repeat applicants
- General updates throughout to improve general requirements and descriptions of programs

The key next steps would include:

- Circulation of the draft SCACIP to the Ministry of Municipal Affairs and Housing for its provincial review.
- Undertaking a public engagement process to obtain feedback on the new Draft SCACIP. This process would include at least two public open houses and a public hearing as required by the Planning Act and the Official Plan, as permitted per public health guidance, in addition to the use of virtual open houses and the use of the City’s Over-To-You website and social media resources;
- Adoption of the CIP by Council;

Resources Cited

1. “Economic Recovery Action Items”, report presented at the November 17, 2020 Finance and

Administration Committee

<https://pub-greatersudbury.escribemeetings.com/filestream.ashx?documentid=38651>

2. "Community Improvement Plan Process and Funding", report presented at the September 14, 2021 Council Meeting
<https://pub-greatersudbury.escribemeetings.com/filestream.ashx?DocumentId=41791>
3. Downtown Sudbury Community Improvement Plan
<https://www.greatersudbury.ca/do-business/planning-and-development/community-improvement-plans-and-incentive-programs/financial-incentive-programs/downtown-community-improvement-plan/>

DSCIP APPLICATIONS

INTAKE YEAR	Number of Applications Approved	Number of Projects Completed	Number of Projects In Progress/Extended	Number of Projects Lapsed	Total Grants Paid Out to Date	Total Loans Paid Out	Number of Façades Completed	Number of Residential Units Created	Estimated Private Sector \$ Leveraged To Date	Public : Private Ratio (approx.)
2017	25	14 (56%)	N/A	11 (44%)	\$230,912.38	N/A	14	16	\$1.4M	1 : 5
2018	11	5 (46%)	4 (37%)	2 (19%)	\$217,685	\$250,000	4	21	\$3.5M	1 : 15
2019	8	3 (38%)	3(38%)	2(25%)	\$47,558	N/A	4	0	\$200K	1 : 3
2020	6	2 (33%)	3 (67%)	N/A	\$21,204	N/A	2	0	\$42K	1 : 1
2021	7		7	N/A						N/A
TOTALS	57	24 (42%)	17(30%)	15(26%)	\$517,359.38	\$250,000	24	37	\$5.142M	1 : 9

TCCIP Applications

YEAR	Number of Applications Approved	Number of Projects Completed	Number of Projects In Progress/Extended	Number of Projects Lapsed/ Withdrawn	Total Grants Paid Out to Date	Total Loans Paid Out	Number of Façades Completed	Number of Residential Units Created	Estimated Private Sector \$ Leveraged To Date	Public : Private Ratio (approx.)
2017	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2018	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2019	13	10(77%)	1(7%)	2(15%)	\$165,656	0	9	2	\$1.2M	1 : 6
2020	5	0(0%)	5(100%)	0(0%)	0	0	0	0	0	N/A
2021	1	0(0%)	1(100%)	0(0%)	0	0	0	0	0	N/A
TOTALS	19	10(53%)	7(35%)	2(11%)	\$165,656	0	9	2	\$1.2M	1 : 6

STRATEGIC CORE AREAS COMMUNITY IMPROVEMENT PLAN

1.0 PLAN BACKGROUND

1.1 Introduction

Greater Sudbury has several strategic core areas, including Downtown Sudbury and the Town Centres.

Downtown Sudbury is the heart of Greater Sudbury. It forms the historic core of the City of Greater Sudbury (henceforth “the City”), retaining its important function as a local and regional centre of government services, business services, retail, sport and entertainment uses, arts and culture, and community and institutional uses. Downtown Sudbury services a large catchment area that extends beyond Greater Sudbury. It is also a place where people live. Compact, walkable and transit-supportive, Downtown Sudbury possesses a distinct built form that sets it apart from other urban areas, offering unique opportunities to protect, develop and sustain its role as the vibrant hub of a dynamic city.

The City of Greater Sudbury also has a diverse collection of Communities spread across a wide geographic area. Linked to the historical development of the region, each area has developed a distinct character, providing a range of housing options for residents. The existing and historic commercial centres of Communities are recognized as Town Centres.

The Strategic Core Areas Community Improvement Plan (CIP) has been prepared to allow the City of Greater Sudbury to use powers afforded through section 28 of the Planning Act to make grants, loans and tax increment financing available to registered owners assessed owners, and tenants of lands and buildings within the designated areas.

2.0 Official Plan Conformity

Section 15 of “The City of Greater Sudbury Official Plan” provides for the use of Community Improvement Plans within the City. Additionally, section 15.2 of the Official Plan designates the entire City of Greater Sudbury as a Community Improvement Project Area. The Official Plan states that the objectives of Community Improvement Plans are to:

- a. Enhance the quality of the physical and social environment through the development, redevelopment, preservation and rehabilitation of certain areas of the City;
- b. Undertake comprehensive community improvement programs with respect to identified projects or designated community improvement areas; and,
- c. Increase employment, economic activity and investment in the City.

This CIP meets all the objectives set out in the Official Plan.

2.1 Project Area Description and Boundaries

The Community Improvement Plan Project Areas are shown on the attached Schedules.

The areas in Schedule ‘A’ have been identified by The City as having the maximum potential to achieve the CIP goals outlined in the Official Plan and benefit from the programs outlined in this plan.

Specifically, these areas were found to be pedestrian friendly, have older mixed use building stock and are experiencing commercial and residential vacancy issues.

Community Improvement Project Area Boundaries are established by municipal by-law. To be eligible for the financial programs outlined in this plan, properties must be within the CIP boundary at the time of application. Ineligible properties will not be brought forward for Council's consideration.

The City will make use of the provisions of Section 2.4 of the City's Zoning By-law, as amended from time to time, and with necessary modifications, to determine the boundaries of a Community Improvement Project Area. Where none of the provisions apply, the CIP boundary shall be scaled from the attached Schedules.

3.0 Our Strategic Core Areas Plan

Section 28 (7) of the Planning Act, and Section 106 (3) of the Municipal Act, 2001, provides municipalities the following authority: for the purpose of carrying out a community improvement plan that has come into effect, "the municipality may make grants or loans to registered owners, assessed owners and tenants of lands and buildings within the community improvement project area, and to any person to whom such an owner or tenant has assigned the right to receive a grant or loan, to pay for the whole or any part of the cost of rehabilitating such lands and buildings in conformity with the community improvement plan."

In summary, the only tools available are either a grant or a loan. However, there are many applications of this grant or loan which can be used on a case-by-case basis to encourage development or redevelopment within the project area.

3.1 Overall concept

The City of Greater Sudbury 2019-2028 Strategic Plan sets out several strategic objectives, including Business Attraction, Development and Retention. This goal speaks to The City's priorities to foster economic activity within the private sector, with a focus on job creation and assessment growth. Objective 2.4 specifically seeks to revitalize Downtown Sudbury with public investment that supports and leverages private investment. Through this objective, Council has directed staff to update the City's Community Improvement Plans.

Several barriers currently prevent Strategic Core Area development and redevelopment from moving forward. The City can help overcome some of these barriers by using financial mechanisms (grants and loans) to reduce the cost of development and redevelopment in these areas.

The objectives of these efforts are to:

1. Revitalize Strategic Core Areas of the City.
2. Increase the residential population of the Strategic Core Areas.
3. Create and retain employment opportunities, including new commercial and office spaces.
4. Grow the municipal assessment base.
5. Grow the municipal property tax revenue.
6. Repair and intensify the existing urban fabric with compatible projects.

7. Take advantage of existing infrastructure.
8. Enhance the quality of the public realm.
9. Increase the energy efficiency and climate readiness of the existing building stock.

3.2 Encouraging Strategic Core Area Development and Redevelopment

The City of Greater Sudbury may use its legislative authority pursuant to Section 28 of the Planning Act to pass by-laws designating the strategic core areas included in Attachment A as community improvement plan areas and adopting this strategy as the community improvement plan for the community improvement project areas. In doing so, the City is making the following financial incentives available to approved eligible properties:

1. Tax Increment Equivalent Grant Programs (Standard, Superstack, and Parking Structure).
2. Façade Improvement Program.
3. Planning and Building Fee Rebate Program.
4. Residential Incentive Program.
5. Commercial Vacancy Leasehold Improvement Program.
6. Downtown Sudbury Tenant Attraction Program.
7. Feasibility Grant Program.

These programs, which are described in the following pages, represent a comprehensive series of actions for Strategic Core Area revitalization.

These incentive programs can also be used in conjunction with new or existing financial incentive programs, such as the Affordable Housing Community Improvement Plan, and the Brownfield Strategy and Community Improvement Plan.

The following table describes where the financial incentives programs are available:

	Town Centres	Downtown Sudbury
Standard TIEG	X	X
Superstack TIEG	X	X
Parking Structure TIEG		X
Façade Improvement Program	X	X

Planning and Building Fee Rebate Program	X	X
Residential Incentive Program	X	X
Commercial Vacancy Leasehold Program	X	X
Downtown Sudbury Tenant Attraction Program		X
Feasibility Study	X	X

3.2.1 General Requirements Applying to all Programs

All financial incentive programs described herein are subject to the following general requirements. These requirements are not intended to be exhaustive. The City reserves the right to include other reasonable requirements and conditions on a project-specific basis.

1. Works commenced prior to submitting an application are ineligible. Works commenced after submitting an application, but prior to application approval, do so at the applicant's risk.
2. The financial incentives described herein may be used in combination with any other municipal financial incentive program including, but not limited to, development charge exemptions for development in the City's Nodes and Corridors, the Affordable Housing Community Improvement Plan, and the Brownfield Strategy and Community Improvement Plan.
3. The financial incentives described herein may be used in combination with any other program offered by the City and/or any other level of government and/or association.
4. Approved grants and loans may be made to the registered owner, assessed owner or tenants of land and buildings within the community improvement plan areas and, subject to City approval, are assignable to a third party to whom such an owner or tenant has assigned the right to receive a grant.
5. To be eligible, properties must be within the CIP boundary at the time of application. Ineligible properties will not be brought forward for Council's consideration.
6. At its sole discretion, Council may sell municipal property within a community improvement plan area at below fair market value to achieve the goals of the Community Improvement Plan.
7. The City may consider phasing incentives for large, multi-phase redevelopment projects, where it can be clearly demonstrated that the provision of the phased incentive does not exceed the eligible costs associated with any particular phase of development and/or redevelopment.

8. The total amount of all municipal financial incentives provided to an approved eligible property will not exceed the eligible costs for that property. Per the Planning Act, as amended from time to time, eligible costs may include the costs related to environmental site assessment, environmental remediation, development, redevelopment, construction and reconstruction of lands and buildings for rehabilitation purposes or for the provision of energy efficient uses, buildings, structures, works, improvements or facilities.
9. The City may receive applications that exceed the maximum program amounts outlined in this Community Improvement Plan. At its sole discretion, Council may provide incentives that are greater than the amounts outlined herein, provided that all other applicable criteria are met.
10. In the case of a conflict of the provisions outlined in this CIP, the most stringent provision shall apply, unless otherwise permitted in the CIP.
11. All approved works and improvements shall conform to all relevant provincial legislation including, but not limited to, the Environmental Protection Act and the Ontario Building Code.
12. All approved works and improvements shall conform to all relevant municipal by-laws, standards, policies and procedures including, but not limited to, the Official Plan and the Zoning By-law.
13. For the purposes of clarity, approval for one or more of the financial incentive programs included herein does not relieve a proponent from the need to obtain any other required municipal, federal, provincial and/or public agency approval associated with the proposed project.
14. City staff, officials and/or agents of the City may inspect any approved eligible property that is subject of a financial incentive program application.
15. The City reserves the right to peer review/audit any studies and/or works approved under a financial incentive program, at the expense of the applicant.
16. The City is not responsible for any costs incurred by an applicant in relation to any of the above financial incentive programs.
17. The eligible property will not be in a position of tax arrears at the time of application.
18. If the applicant is in default of any program requirement, or any other requirement of the City, the City may delay, reduce or cancel its financial incentive program approval. Should the owner or tenant of the approved eligible property default on any condition in the by-law or agreement, the grants, plus interest, will become payable to the City in full.
19. Outstanding work orders and/or orders or requests to comply, and/or other charges from the City (including tax arrears) must be satisfactorily addressed prior to the issuing of any financial incentive.
20. The City may discontinue any financial incentive program at any time. Notwithstanding this, approved eligible properties will continue to receive approved municipal financial incentives, subject to compliance with the requirements set out herein and any associated by-law and/or agreement.

21. The City of Greater Sudbury is not bound to accept any application. The City of Greater Sudbury reserves the right to consider any, none or all of the applications, to accept applications in whole or in part, and to elect not to proceed with this process at any given time.
22. Eligibility to programs does not guarantee funding of projects.
23. Applications will be evaluated according to adopted policies and by-laws of the City of Greater Sudbury. The City will have regard to its Climate Emergency Declaration and also reserves the right to evaluate applications based on additional criteria developed from time to time, including the right to require applicants to submit a more in-depth second phase evaluation. Applicants may be contacted by the City of Greater Sudbury during the evaluation process to clarify their application or to provide further information.
24. Applicants may be required to provide the City of Greater Sudbury with additional information to demonstrate their creditworthiness and business track record.
25. At the City's discretion, proponents may be subject to a Second Phase Evaluation where the estimated total project costs exceed \$1,000,000, and/or where the financial request includes Tax Increment Equivalent Grants.

3.2.1.1. General Implementation Applying to CIP Approvals

1. CIP Approvals shall be implemented by municipal by-law, outlining the recipient, the general description of project, the financial incentives and maximum amounts of grants.
2. CIP Approvals shall be further implemented by agreement or other document necessary to set out the terms on which the grants and/or loans will be provided.
3. The agreement or other necessary document shall be signed by the recipient within 6 months of the passing of the implementing by-law. The expiration of this timeline shall constitute a lapsing of the City's approval.
4. Projects, where approved, shall be completed within 18 months of the signing of the agreement. The General Manager of Growth and Infrastructure may extend the agreement, by one year only.
5. Notwithstanding paragraph 4, the General Manager of Growth and Infrastructure may approve a longer timeline for larger projects. Once this agreement is executed, the General Manager of Growth and Infrastructure may extend said agreement, by one year only.
6. The City will not accept applications from same applicant for same program and property, unless 5 years has elapsed since the last grant payment associated with the program for said property. This time frame is retroactive, and includes any other CIP in effect within a 5-year period.

3.3.1 Tax Increment Equivalent Grant Program

Purpose:

To encourage the development and redevelopment of eligible properties by providing grants equivalent to the incremental increase in municipal property tax assessment and revenue resulting from property improvements such as, but not limited to, new construction.

Description:

The City may provide grants to the owner or tenant of an eligible property to help offset costs associated with its rehabilitation, reuse, development and redevelopment of the property, provided that the improvements to the property result in an increase in assessment and taxation.

The grants can be provided after the improvements to the property are complete and after the reassessment of the property by the Municipal Property Assessment Corporation has demonstrated an increase in the assessed value of the property.

The value of the grant provided is equal to the incremental increase in property assessment and municipal property tax resulting from the improvements. The grant is provided to the owner (registered or assessed), tenant or assigned third party, after the taxes have been paid in full for the calendar year to which the application for the annual instalment applies.

The pre and post improvement assessment and tax values will be used to calculate the incremental increase in municipal property tax revenue and the total value of the grant.

3.3.1.1 Standard TIEG

The maximum number of years that any individual project can benefit from under the standard TIEG is 5 years. In years one through three of the program, the grant to the property owner/tenant is equal to 100% of the tax increment. In years four and five, the grant decreases to 50% of the tax increment. The grant ceases thereafter.

3.3.1.2 Superstack TIEG

The City of Greater Sudbury offers a 10-year grant only where redevelopment includes brownfield redevelopment and/or affordable housing. In this situation only, the Strategic Core Areas TIEG is stackable with the applicable TIEG of another CIP program, for a maximum of 10 years. To be eligible, the project must meet the requirements of the applicable CIP.

Requirements for Standard TIEG and Superstack TIEG:

1. Standard TIEG and Superstack TIEG applications must be accompanied by:
 - A Post-development reassessment value prepared by the Municipal Property Assessment Corporation (MPAC)
 - photos in the required format depicting the current condition of the eligible property;
 - plans, reports, estimates, contracts and other information in the required format necessary to understand the proposed development concept for the eligible property, and to ensure conformity with the Official Plan and the objectives of the CIP;

See Section 3.2.1 for further general financial incentive requirements.

3.3.1.3 Parking Structure Tax Increment Equivalent Grant (PSTIEG)

The City of Greater Sudbury offers a 20-year Tax Increment Equivalent Grant for the development of a new Parking Structure containing approximately 200 parking spots in Downtown Sudbury.

Description:

In years one through ten, the PSTIEG will be equal to 100 percent of the incremental increase in municipal property tax revenue associated with improvements to the eligible property. The grant decreases to 50% for years eleven to twenty. The grant will be provided every year for up to 20 years, after taxes have been paid in full each year.

Requirement for PSTIEG:

Applications to this program will be subject to an evaluation in two phases. The first phase will evaluate the applications based on the information requirements under the Standard and Superstack TIEG Program. Subject to Council direction, those applications proceeding to a second phase evaluation will be required to submit additional information, including but not limited to:

1. An executive summary
2. Company information, including a description of the Applicant's organizational structure, how long in business, names of individuals holding key managerial positions and information on their roles and responsibilities
3. Experience and financial capability
 - Proof of experience with similar development projects, key anticipated project personnel, their prior project experiences, and education/certifications;
 - Firm independent evidence from a recognized reputable source as to the developer's creditworthiness and ability to obtain financing; and,
 - Indication of the primary sources of funding for the project.
4. Proposed Service Delivery Model(s)
5. Proposed Parking Structure, including the details on the following:
 - a. Location within the downtown core (being within the boundary of the CP Railway to the south and west, Paris Street to the east and Elm Street to the North)
 - b. Conceptual design drawings describing the location, siting and the massing of building(s); the location and number of parking spaces; and, access and internal circulation.
 - c. Outline of any expectations of the City, including financial expectations and the form it would take (e.g. leasing space, assisting with capital, etc.) and any other role envisioned for the City, if any.
 - d. The Development Strategy, including an outline schedule of the critical phases and deadlines to deliver such a project to a status of ready for occupancy and use.

See Section 3.2.1 for further general financial incentive requirements.

3.3.2 Façade Improvement Program

Purpose:

The Façade Improvement Grant program would provide grants to owners or tenants who rehabilitate and improve façades (including signs, lighting and other security features) of buildings within the Community Improvement Project Area. The purpose is to achieve aesthetic improvements to the streetscapes and grant applications will be required to demonstrate how the proposed will achieve this goal. To this end, outdoor patios and decks may be eligible for Façade Improvement Grants.

Façade Improvement Grants may also be used to achieve greater energy efficiency of buildings. In these cases, applicants will be required to demonstrate how the proposed improvements and retrofits achieve greater energy efficiencies. Applicants are encouraged to apply to the Feasibility Study Grant program to help offset any costs associated with energy audits.

Description:

1. A grant of 50% of the cost to improve a building's facade, to a maximum of \$20,000 is available. Payment will be made only upon the completion of the work. Signage and lighting improvements will only be considered as part of a comprehensive façade improvement project.
2. The total amount of funding allocated to the signage component of a comprehensive façade improvement project will be limited to \$3,000.
3. The total amount of funding allocated to an eligible outdoor patio is 50% of the costs, to a maximum of \$5,000.
4. For greater certainty, a façade is defined as a face of the building visible from the public realm.
5. The project must be deemed to be in conformity with all applicable City policies, including but not limited to matters of zoning, heritage matters, site plan matters and matters of urban design. Applications that are not deemed to be in conformity shall not be approved;

See Section 3.2.1 for further general financial incentive requirements.

3.3.3 Planning and Building Fee Rebate Program

Purpose:

To encourage the development and redevelopment of eligible properties by rebating fees associated with Planning Act and Ontario Building Code applications.

Description:

The City may rebate fees for Planning Act and Ontario Building Code applications associated with improvements to eligible properties. These include: Zoning By-law Amendments; Minor Variances; Site Plan Control; Subdivisions; Consents; Demolition Permits; Building Permits; and, Occupancy Permits.

Requirements:

1. It should be noted that although these fees are rebated within the project area, this does not mean that they are not required. Applicants are expected to adhere to the requirement of the respective application processes and will receive a grant where

applicable. Fees are to be paid in advance and are to be reimbursed upon successful completion and approval of an application;

2. Fees associated with any outside agencies will be required to be paid and are not subject to a rebate, including, but not limited to the Sudbury and District Health Unit, Greater Sudbury Hydro, Conservation Sudbury, etc.;
3. An application to the Director of Planning Services must be received and deemed to be eligible prior to the rebating of any fees;
4. This fees-rebate program does not apply to any required performance securities (i.e., letters of Credit) posted by the proponent, required professional studies, to expenses incurred by the applicant as a result of an Ontario Land Tribunal Hearing, or to any required newspaper notices;
5. For planning fees, the City will request the payment of fees at the application stage. Upon release of the building permit for the improvements to the eligible property, all collected fees will be refunded.
6. For building permit fees, the City will request the payment of fees at the application stage. Upon final inspection approval of the completed and occupied project, all fees will be refunded.
7. The maximum amount of incentive provided under the planning fee component of this program to any approved eligible property will not exceed \$5,000.
8. The maximum amount of incentive provided under the building fee component of this program to any approved eligible property will not exceed \$30,000.

See Section 3.2.1 for further general financial incentive requirements.

3.3.4 Residential Incentive Program (Per-door grant)

Purpose:

The purpose of program is to encourage residential development in the strategic core areas.

Description:

1. A grant of \$20 per sq foot of newly-created habitable residential space, or \$20,000 per dwelling unit, whichever is lesser, is available. Payment will be made only upon the occupancy permit being issued.
2. The maximum amount of incentive provided under the program to any approved eligible property will not exceed \$200,000.

See Section 3.2.1 for further general financial incentive requirements.

3.3.5 Commercial Vacancy Assistance Program

Purpose:

The Commercial Vacancy Assistance (CVA) Program is intended as a 2-year, time-limited program that is a direct response to minimize potential commercial vacancies arising during, and/or in the immediate recovery from, the pandemic and its impact on the local, provincial, and national economy.

This Program will provide financial assistance in the form of a grant to new permanent or 'pop-up' commercial tenants of a presently vacant at, or below grade, commercial space to make permanent interior improvements for the purposes of improving the attractiveness and usability of the space for the intended commercial use.

To be eligible, the intended commercial use must be accessible to the public/customers and may include, but not be limited to, retail uses, artists' studios/galleries containing a retail component and/or dine-in or take-out restaurants but shall not include office uses, medical clinics, financial institutions, any residential use or any vehicle-oriented commercial service uses.

This Program is not intended to provide support for temporary or non-permanently affixed improvements such as, but not limited to, indoor/outdoor furniture.

This Program will cease two years from the date this Plan is adopted by City Council unless an extension is provided by City Council via resolution. Such an extension shall not require an amendment to this Plan.

Description:

1. 50% of eligible costs or \$5,000, whichever is lesser, where the applicant has entered into a lease term of no less than three months and no longer than six months less a day for the space where improvements will be undertaken
2. 50% of eligible costs or \$10,000, whichever is lesser, where the applicant has entered into a lease term of no less than six months and no longer than 6 months less a day for the space where improvements will be undertaken

Eligible improvements include:

- Interior drywall, painting and wallpaper
- Interior permanent flooring replacement or refurbishment
- Construction or alteration of stairs, guardrails, handrails
- Improvements or installation to electrical, ventilation, heating, cooling and plumbing supply systems
- Installation or alteration of required window openings
- Fixed lighting
- Installation or alteration of interior fire protection systems; fire separations; fire doors, fire shutters and other fire protection devices

- Interior improvements for barrier-free accessibility including elevators; and
- Other improvements deemed health, safety and accessible issues eligible at the sole discretion of the General Manager of Growth and Infrastructure.

Ineligible costs/improvements include:

- Any temporary or non-permanently affixed improvement such as, but not limited to, outdoor patio furniture, interior furniture, plexiglass partitions or display case equipment;
- Non-permanent interior decoration;
- Outdoor patios/decks
- Professional fees;
- City permit and/or application fees;
- Business interruption expenses;
- Business equipment;
- Tools; and
- Any other cost/improvement deemed not to meet the intent of this Program at the sole discretion of the General Manager of Growth and Infrastructure.

3.3.6 Downtown Sudbury Tenant Attraction Program

Purpose:

This program seeks to support the creation of new office space and improve the marketability and attractiveness of existing office space within Downtown Sudbury. The program offers interest free loans for eligible leasehold improvements to office space.

Loans provided under the Program, where approved, shall be provided to the Applicant who is the Owner registered on title for the property, or an authorized commercial tenant of the subject property and who will be undertaking the improvement.

Description:

1. The maximum Loan amount shall be the lesser of:
 - a. 90% of estimated eligible leasehold improvement costs;
 - b. As follows:
 - i. in the case of applications by an owner or tenant involving a lease, the square foot area multiplied by the appropriate \$ amount based on the term of the lease, as indicated in the table below;

Term of Lease	\$ Amount
12 to 35 months	\$10
36 to 47 months	\$15
48 to 59 months	\$20
60 months or longer	\$25

The lease must be for a minimum of one year.

- ii. in the case of applications by an owner not involving a lease (i.e. owner-occupied spaces), the square foot area multiplied by \$25.
 - c. \$250,000;
- 2. If approved, the City's funding will be advanced in the following stages
 - i. 50% of the total loan amount at the 50% completion stage, less any applicable holdbacks;
 - ii. 25% of the total loan amount at the 75% completion stage, less any applicable holdbacks; and,
 - iii. Remaining 25% of the total loan amount at the substantial completion stage, less any applicable holdbacks;
 - 3. Loan payments will commence six months following the substantial completion advance. Repayment of loans will be on a monthly basis, with the monthly amount to be calculated based on five-year amortization period. Full repayment may be made at any time without penalty.
 - 4. All applications for the Downtown Sudbury Tenant Attraction Program are subject to Council approval and the availability of funding
 - 5. If, during the course of the work the scope of the work changes or actual costs are greater or lesser than the estimated costs, the City of Greater Sudbury reserves the right to increase or decrease the total amount of the loan associated with the Downtown Sudbury Tenant Attraction Program.
 - 6. Program commitments will expire if leasehold improvements do not commence within 1 year of the City of Greater Sudbury's approval. In the event of such an occurrence, applicants may reapply, and will be subject to Council approval and the availability of funding at that time.
 - 7. Leasehold improvements shall be completed within four months from the First Advance. The four-month period can be extended at the sole discretion of the General Manager of Growth and Infrastructure.

8. Assistance granted under this program to a particular property is not transferable to any other property.
9. The maximum loan is 90% of the Cost to Construct Budget prepared by a professional architect/engineer and addressed to the City of Greater Sudbury and dated within 6 months of the date of application.
10. Loans will be approved at the sole discretion of the City of Greater Sudbury.

3.3.7 Feasibility Grant Program

Purpose:

The intent of this program is to stimulate private sector investigation of the potential adaptive re-use or redevelopment of buildings or vacant land within the project area. Financial assistance for feasibility studies, building renovation design, energy efficient improvements, and business plans will be provided through this program.

Description:

1. A grant up to a maximum of \$5,000 can be applied for;
2. Fifty (50%) of the grant approved under this program will be provided to the applicant following submission of the final completed study with the original invoice indicating that the study consultant's have been paid in full. The remaining 50% will be paid to the applicant upon the building being available for occupancy;
3. One copy of the study will be provided to the City for its retention. The applicants agree to provide the City with permission to share the findings with any other subsequent project proponents and/or related government agencies;
4. Feasibility studies shall be for the purpose of improving the energy efficiency of a building, or a business plan for matters such as but not limited to, structural analysis, soil studies, evaluation of mechanical systems, concept or design plans and market analysis;

See Section 3.2.1 for further general financial incentive requirements.

4.0 Monitoring, Review and Amendments:

The Plan will be monitored on an ongoing basis to track progress relative to its goals and objectives. The monitoring program could be structured around a number of indicators, as outlined below. Information on these indicators would be collected at the individual project level and aggregated. This aggregated information would be used as the basis for an annual report to Council. To the extent possible, these annual reports would also address the environmental and social effectiveness of the Plan. It is envisaged that the annual reports would also be used to inform decisions relating to adjustments to this Plan, as well as any budget decisions relating to any of the financial incentive programs described herein.

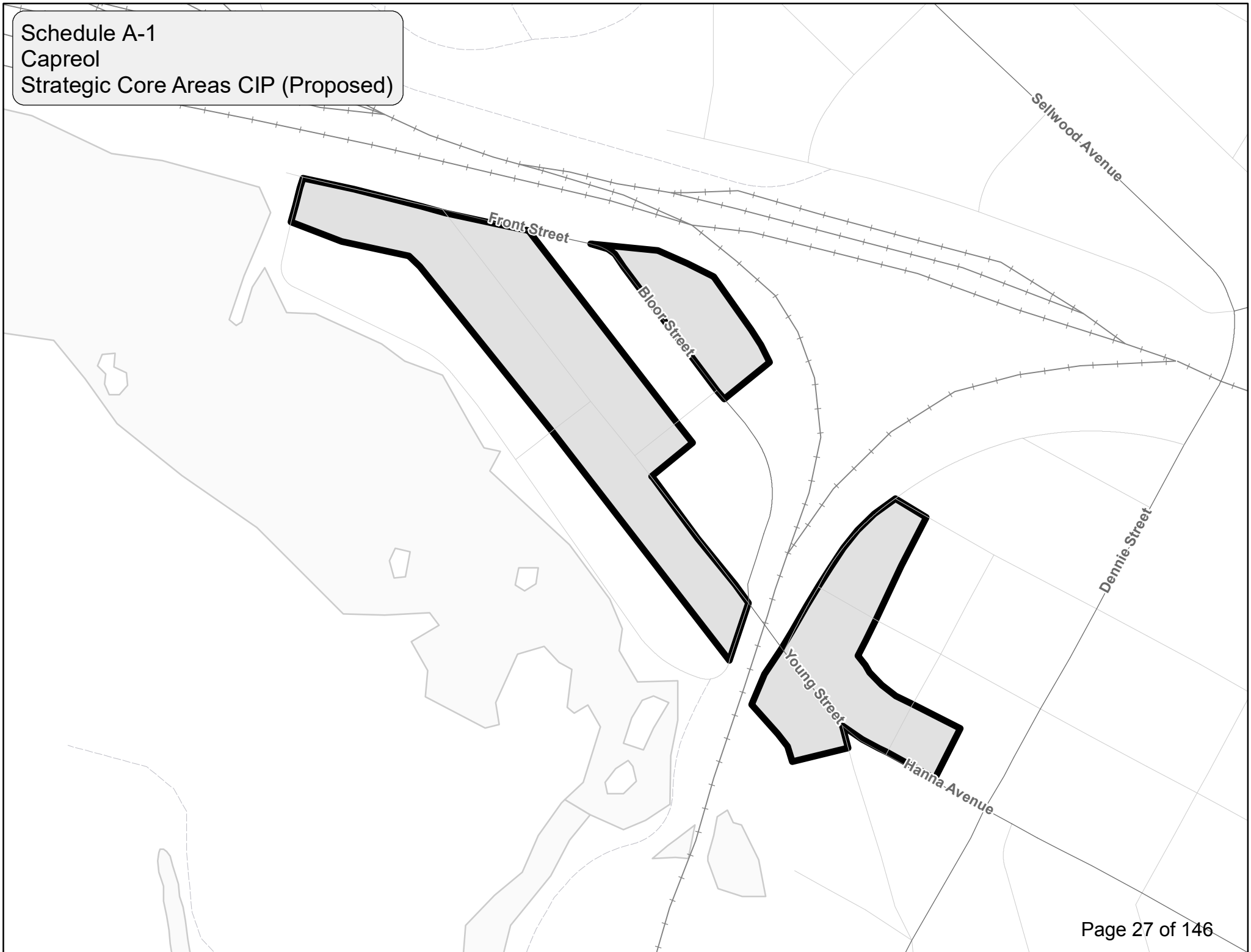
Minor and technical amendments (e.g. correcting typographical errors) may be made without Council approval. Major and substantive amendments may be made by amendment, subject to the statutory process under the *Planning Act*, which includes public consultation and Council approval.

Notwithstanding this, the City may discontinue any of the programs contained in this Plan without amendment. The addition of new programs not expressly referenced herein requires an amendment.

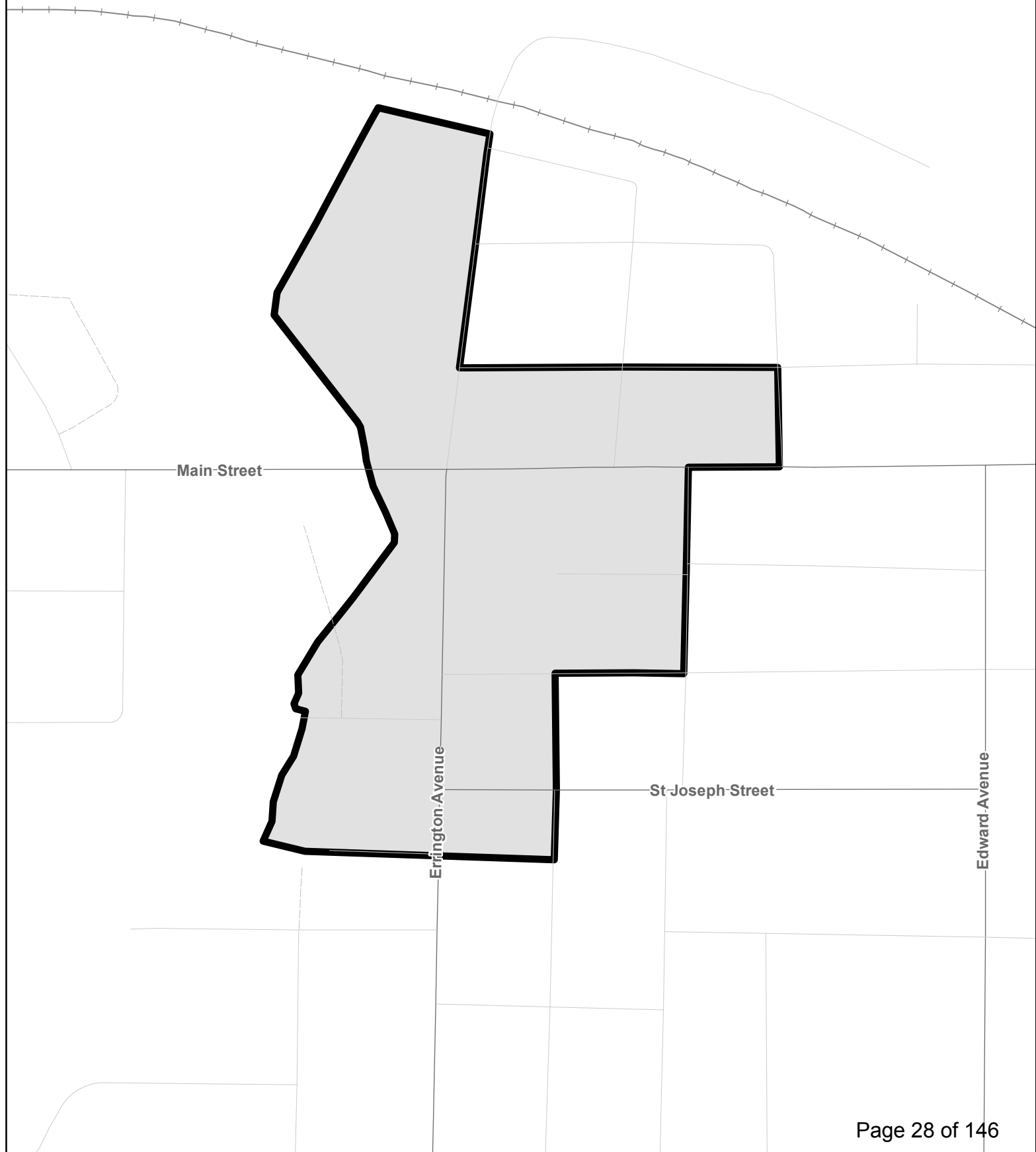
PROGRAM	INDICATOR
TIEG Program	Number of applications received Increase in assessment value of participating properties Estimate and actual amount of municipal tax assistance/grants provided Hectares/acres of land redeveloped Residential/Industrial/commercial space (sq.ft.) rehabilitated or constructed Residential units/sq.ft. rehabilitated or constructed \$ value of private sector investment leveraged
Planning and Building Fees Refund Program	Number, type and \$ value of planning application fees refunded Number and \$ value of demolition and building permit fees refunded Residential/Industrial/commercial space (sq.ft.) rehabilitated or constructed Residential units/sq.ft. rehabilitate or constructed \$ Value of building permit fees paid \$ value of building permits issued
Residential Incentive Program	Number of applications received Number of new residential units created \$ Value of total grants \$ of private sector investment leveraged
Façade Improvement Program	Number of applications received \$ Value of total grants \$ of private sector investment leveraged
Commercial Vacancy Assistance Program	Number of applications received Number of short-term leases Number of long-term leases Total Sq. Footage of Leased Space \$ Value of total grants
Downtown Sudbury Tenant Attraction Program	Number of applications received Number of long-term leases Total Sq. Footage of Leased Space \$ Value of total loans \$ Value of private sector investment leveraged
Feasibility Study Grant Program	Number of applications received

	Number of Energy Audits Completed \$ Value of total grants \$ of private sector investment leveraged
--	--

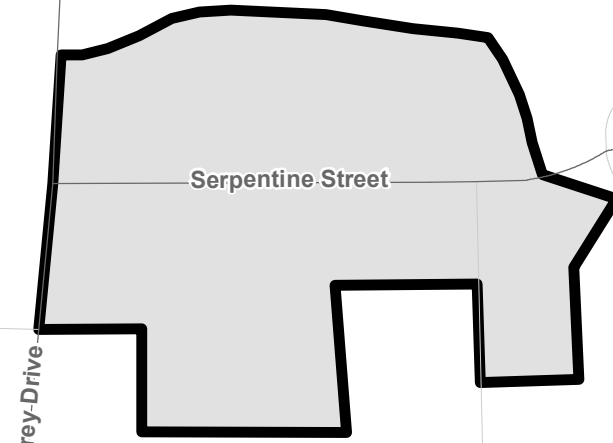
Schedule A-1
Capreol
Strategic Core Areas CIP (Proposed)



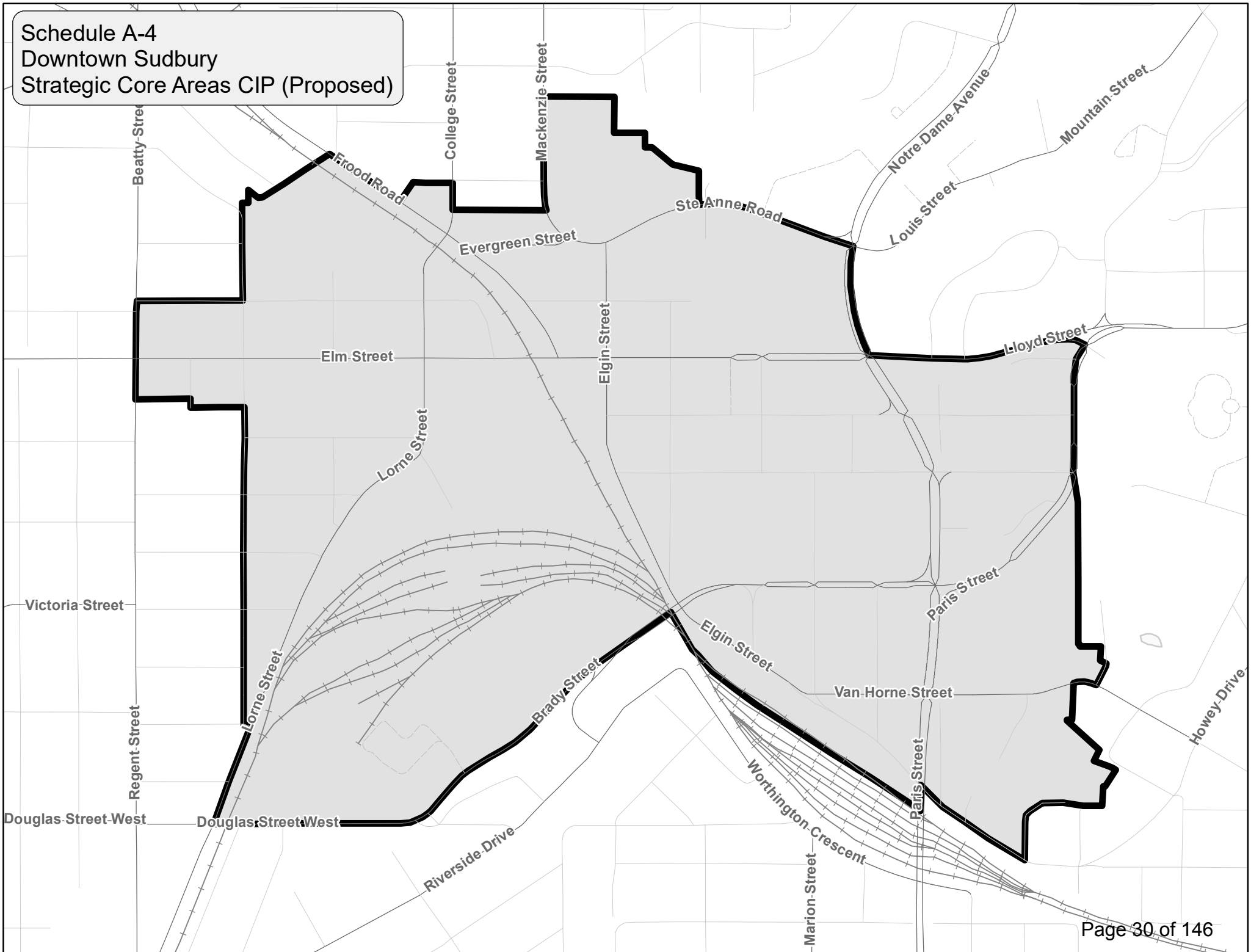
Schedule A-2
Chelmsford
Strategic Core Areas CIP (Proposed)



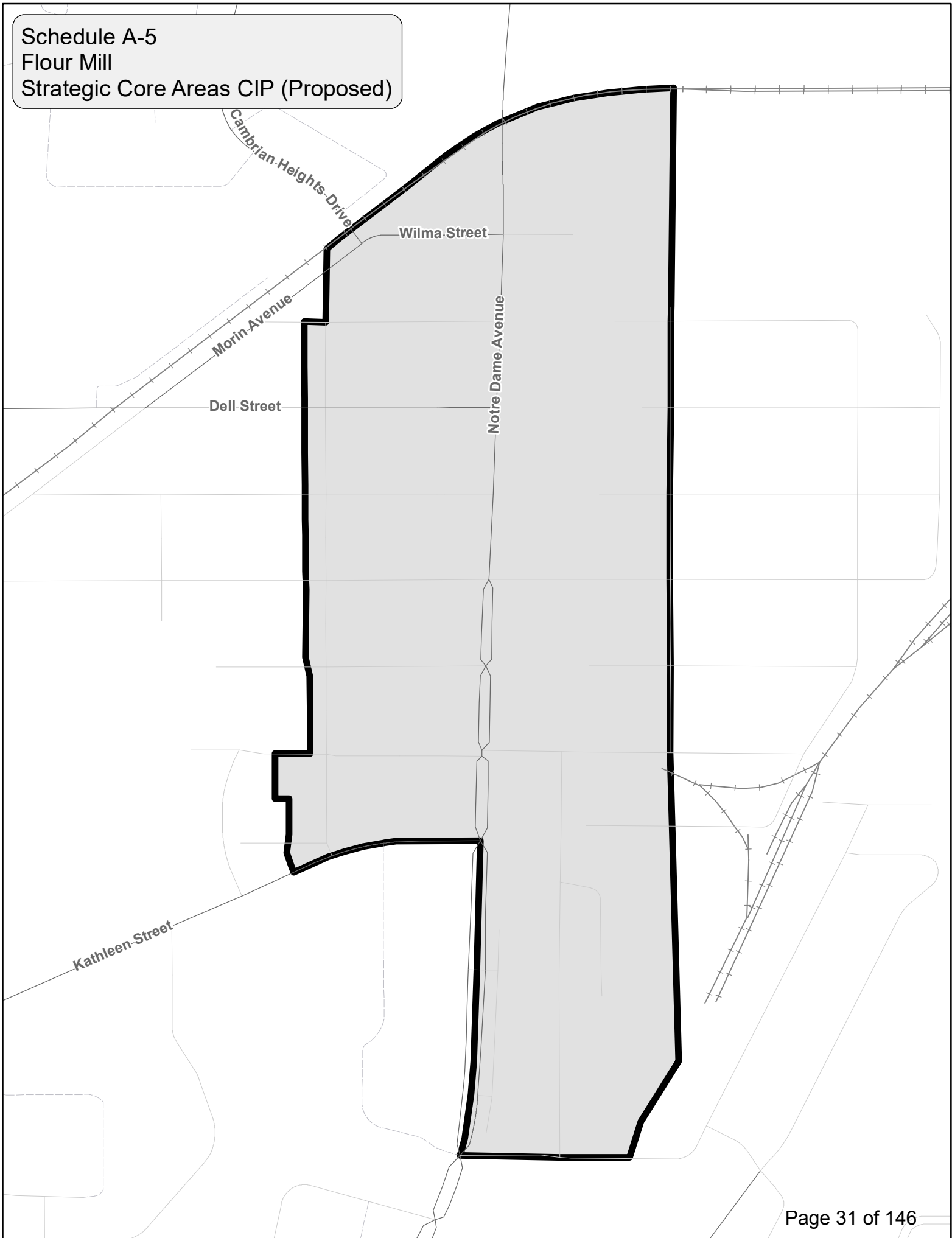
Schedule A-3
Copper Cliff
Strategic Core Areas CIP (Proposed)



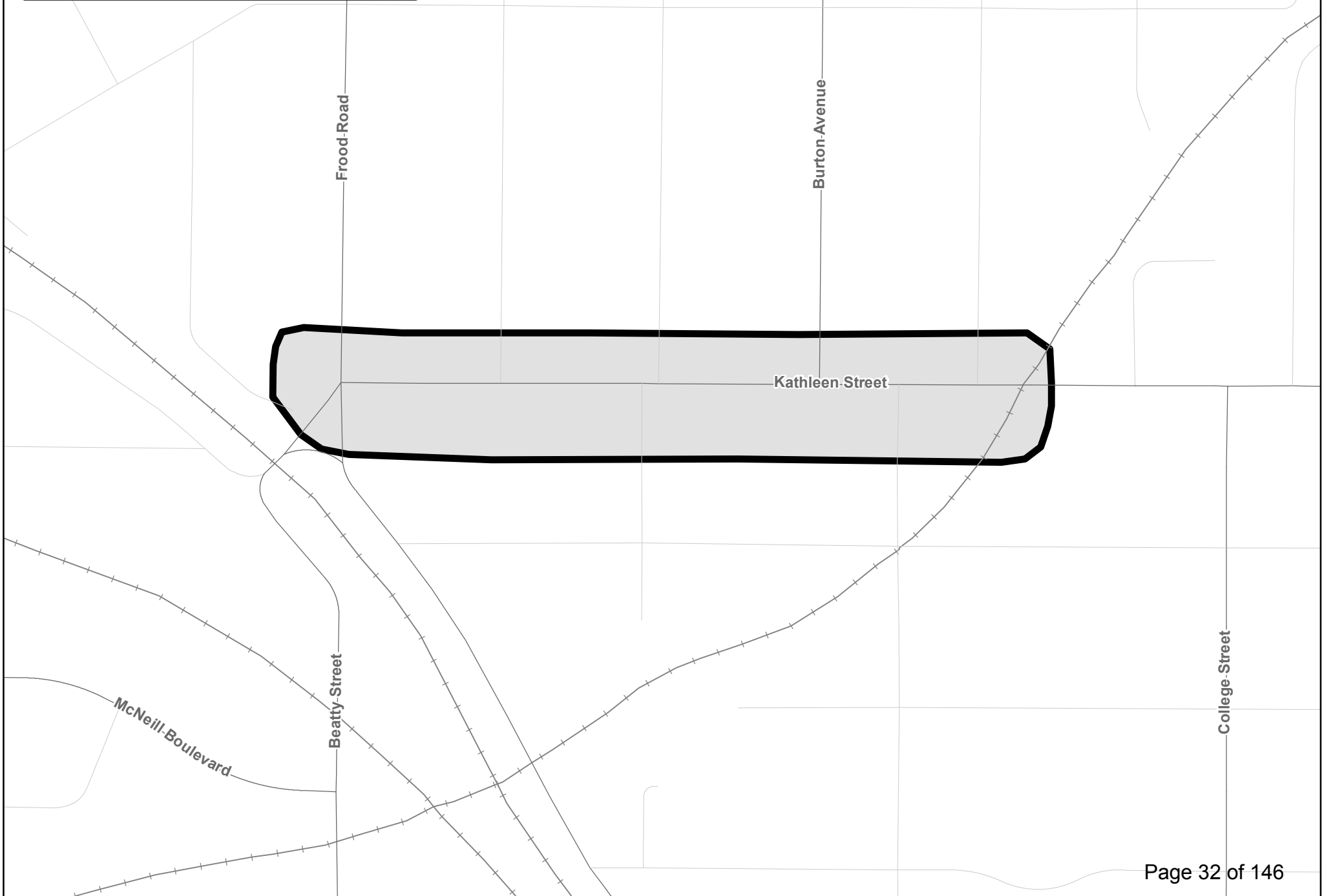
Schedule A-4
Downtown Sudbury
Strategic Core Areas CIP (Proposed)



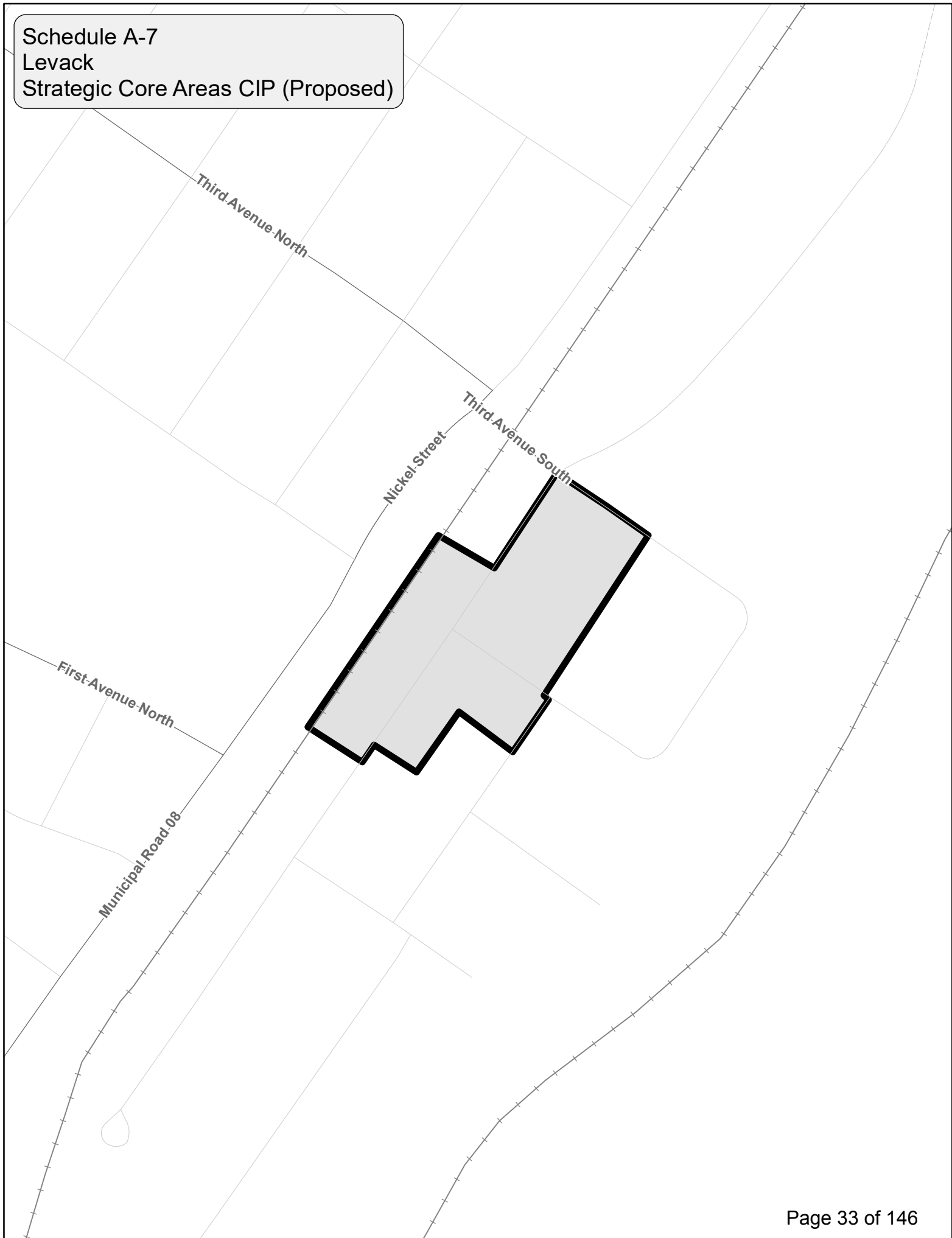
Schedule A-5
Flour Mill
Strategic Core Areas CIP (Proposed)



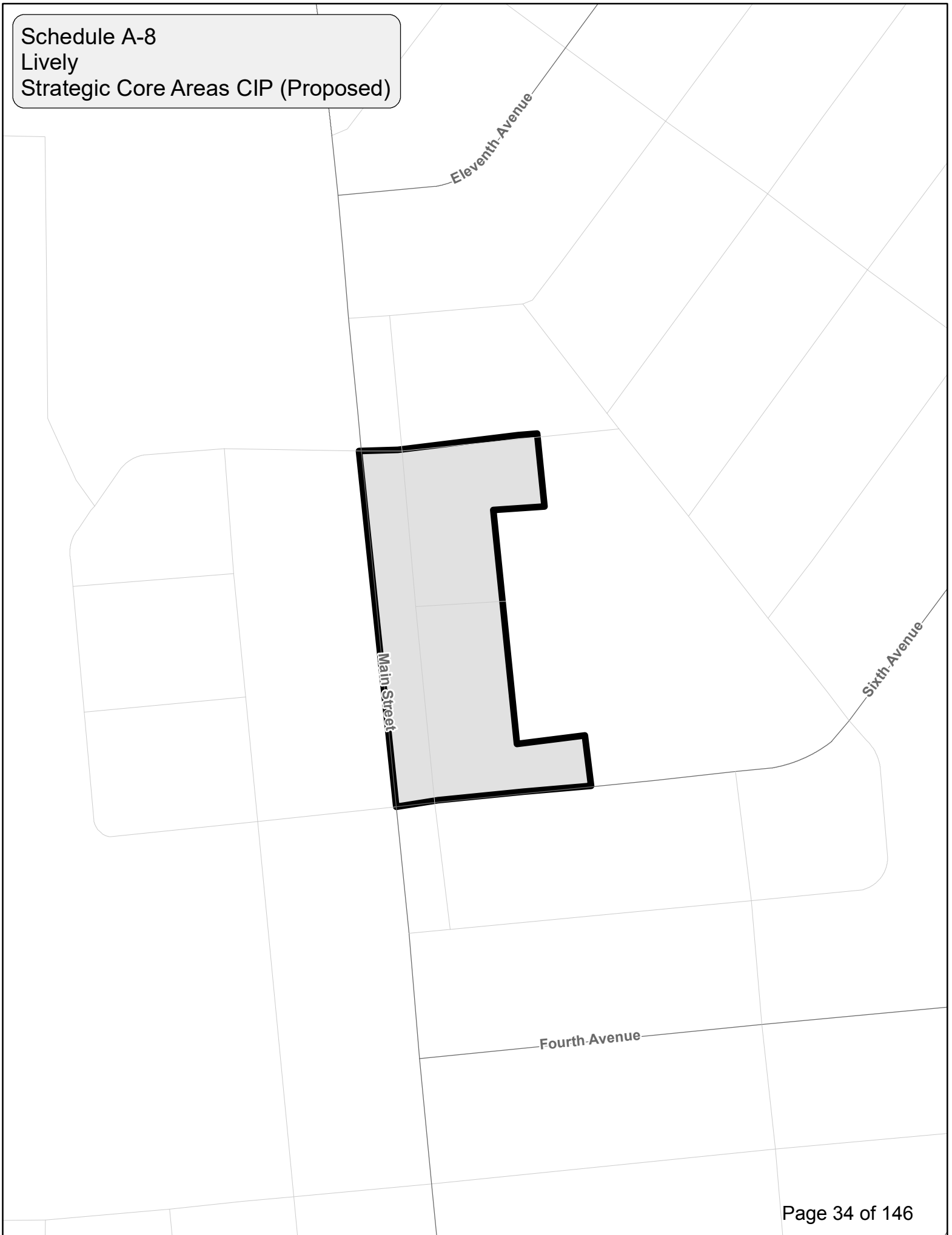
Schedule A-6
Kathleen Street
Strategic Core Areas CIP (Proposed)



Schedule A-7
Levack
Strategic Core Areas CIP (Proposed)



Schedule A-8
Lively
Strategic Core Areas CIP (Proposed)



2022 CAO Performance Objectives

Presented To:	Finance and Administration Committee
Meeting Date:	March 29, 2022
Type:	Managers' Reports
Prepared by:	Ed Archer CAO's Office
Recommended by:	Chief Administrative Officer

Report Summary

This report provides a recommendation regarding the Chief Administrative Officer's 2022 performance objectives.

Resolution

THAT the City of Greater Sudbury approves the 2022 performance objectives in accordance with the annual process established for managing the Chief Administrative Officer's performance as outlined in the report entitled "2022 CAO Performance Objectives", from the Chief Administrative Officer presented at the Finance & Administration Committee meeting on March 29, 2022.

Relationship to the Strategic Plan, Health Impact Assessment and Community Energy & Emissions Plan (CEEP)

Fulfilling the 2022 objectives described in this report produces a variety of outcomes directly related to the goals described in City Council's 2019-2027 Strategic Plan. The emphasis is on Goal 1.5 – "Demonstrate innovation and cost effective service delivery", although several planned outcomes influence progress on multiple goals within the Strategic Plan and within the CEEP.

Financial Implications

There are no financial implications associated with this report.

Background

The budget defines Council's expectations for the organization's 2022 results and establishes a basis for assessing progress. This facilitates the establishment of the CAO's 2022 performance objectives.

During the preparation of the 2022 Budget, ELT identified key deliverables that reflected its understanding of efforts required this year to fulfill Council's strategic directions, sustain organizational change initiatives and promote innovation.

There are at least eight priorities that will require a shared enterprise-wide focus, and close collaboration among the Executive Leadership Team:

- Demonstrate Progress on the Community Energy and Emissions Plan
- Continue Implementing the Customer Service Strategy
- Lead the Development of Council's Large Projects
- Promote innovation and lead effective change
- Ensure effective asset renewal occurs
- Provide advocacy advice and deliver effective community outreach
- Continue the evolution of the corporation's Enterprise Risk Management processes
- Monitor Covid-19 community support requirements and assign resources as required

Within each of these priorities the Executive Leadership Team anticipates, among other outcomes, the corporation's performance will:

- Continue improving enterprise-wide work planning and coordination
- Continue strengthening the alignment across the corporation between current operations and strategic objectives
- Build on the progress made in previous periods to both refine and improve the corporation's use of business intelligence, technology and public communications

Further, there are business cases approved in the 2022 Budget that require executive oversight and collaboration.

Analysis

2022 Objectives

The following table describes expected outcomes in 2022 for each of the above-noted priorities:

Objective	Expected Outcome(s)
Demonstrate Progress on the Community Energy and Emissions Plan	<ul style="list-style-type: none"> • Administrative policies and processes reflect further integration of CEEP objectives into routine workflows • Performance indicators show progress toward CEEP objectives
Continue Implementing the Customer Service Strategy	<ul style="list-style-type: none"> • One-Stop Shop at TDS opens with services that reflect successful staff cross training efforts, enriched job experiences for front-line employees and demonstrated enterprise-wide efficiency improvements • Community engagement and branding efforts produce opportunities for positive, proactive interactions with citizens and businesses • Customer Service training plan for staff resumes
Lead the Development of Council's Large Projects	<ul style="list-style-type: none"> • Junction East – bring recommended design and financial plan to Council for approval

Objective	Expected Outcome(s)
	<ul style="list-style-type: none"> • Event Centre – continue to advance project as directed by Council and provide recommendations to Council on identified decision points • Junction West – report to Council on recommendations on re-initiation of project • Place des Arts – continue to support group through project completion and facility opening
Promote innovation and lead effective change	Reach intended milestones on: <ul style="list-style-type: none"> • COMPASS • Human Capital Management Plan • Land Management Information System • Automated Meter Infrastructure • Rural and Northern Immigration Pilot • Communications Strategy • Public performance reporting
Ensure effective asset renewal occurs	<ul style="list-style-type: none"> • Progress on Pioneer Manor, Therapeutic Pool and Supportive Housing projects occurs at expected pace • An assessment of office space needs exists that reflects remote work implications and lessons learned from operations during the pandemic
Provide advocacy advice and deliver effective community outreach	<ul style="list-style-type: none"> • Senior governments and local stakeholders have an opportunity to understand City Council's position on priority issues • Indigenous relations and collaboration efforts are supported with sufficient staff resources
Continue the evolution of the corporation's Enterprise Risk Management processes	<ul style="list-style-type: none"> • Progress continues on implementing the corporation's asset management strategy • An updated enterprise risk assessment exists • Routine workflows further demonstrate integration of strategic priorities with operations • A transition and orientation plan is ready for the next City Council
Lead the administration's Covid-19 support efforts, as required	<ul style="list-style-type: none"> • Local indicators are monitored to routinely assess response needs • "Return to office" plans and related adjustments to administrative policies, work schedules and space utilization plans successfully address service requirements and employee expectations • Regular dialogue with community stakeholders is maintained to assess risk and assign appropriate resources as required

Subject to Council's approval of these objectives, each executive team member will also identify them, as applicable, in their personal performance plans as significant objectives. It is important to note that the priority projects described here are not the only projects that will proceed in 2022, but they are projects that require extensive collaboration across the organization. Consistent with prior periods, a list of Key Projects and their status will be included with each quarterly update.

Covid-19 Risk Is Reduced, But It Is Not Zero

Like in 2020 and 2021, planned results can be significantly influenced by the presence of the Covid-19 virus. The CAO is also the Chair of the Community Control Group (CCG), which is part of the governance structure included in Greater Sudbury's Community Emergency Response Plan. The CCG has been meeting at least weekly since January 2020, first to monitor global events related to the Covid-19 response and, when the virus made its way to Greater Sudbury, as frequently as daily to coordinate resources and share information among stakeholders.

While society is currently relaxing or removing protective controls that have been in place for much of the last two years, the virus is still present. Currently, no one can predict with certainty when society's exposure to Covid reaches a rate where it no longer presents a public health risk. Collaboration with community leaders will continue so that timely information sharing can occur and assessments are made about the need for reassigning municipal resources to minimize the risk/impact of further disruption from the Covid-19 virus.

Next Steps

Your CAO and the entire Executive Leadership Team used the opportunity provided by the Covid-19 pandemic as a catalyst for sustained, positive change in the corporation's performance, and the objectives described here for 2022 reflect the efforts required to support those changes. We intend to proactively manage risks so that City Council has new and increased opportunities for providing direction about how it wants to manage them. We expect to focus on managing change so that the corporation remains well positioned to deliver Council's desired outcomes, and maintain awareness about possibilities that could improve results.

Quarterly reporting to Council will continue. These reports will include information to support performance assessments and understand whether planned results will be delivered.

Resources Cited

January 17, 2017: CAO Performance Evaluation and Performance Planning and Development. <https://pub-greatersudbury.escribemeetings.com/filestream.ashx?documentid=9553>

Streamline Development Approvals Fund

Presented To:	Finance and Administration Committee
Meeting Date:	March 29, 2022
Type:	Managers' Reports
Prepared by:	Kris Longston Planning Services
Recommended by:	General Manager of Growth and Infrastructure

Report Summary

This report provides a recommendation regarding the City's application to Ontario's Streamline Development Approvals Fund (SDAF).

Resolution

THAT the City of Greater Sudbury undertake the projects as outlined in the report entitled "Streamline Development Approvals Fund", from the General Manager of Growth and Infrastructure presented at the Finance and Administration Committee on March 29, 2022;

AND THAT any funds granted to the City from the Streamline Development Approvals Fund be used to fund the projects outlined in Appendix A;

AND THAT the funds previously approved to fund LMIS be used to fund the projects;

AND THAT up to \$500,000 to ensure the completion of the projects be funded from the Capital Holding Reserve.

Relationship to the Strategic Plan, Health Impact Assessment and Community Energy & Emissions Plan (CEEP)

This report identifies projects and funding directly targeting Council's strategic goal to "Expand Affordable and Attainable Housing Options". The funding also targets the Community Energy & Emissions Plan (CEEP) goal to "Achieve Energy Efficiency and Emissions Reductions by Creating Compact, Complete Communities".

Financial Implications

The City of Greater Sudbury is approved to receive up to \$1.75 million towards improving municipal development approval processes.

Staff have identified potential development streamlining projects for which the funding could be used for.

These projects, included within Appendix A, total approximately \$3.5M. Staff are seeking direction on funding these projects using the following sources:

1. Streamline Development Approvals Fund - \$1,750,000
2. Funds previously approved to fund LMIS (Phase 1) and support one stop service - \$1,480,000
3. Capital Holding Reserve – up to \$500,000

It should be noted that, if approved, the funds allocated to fund LMIS will be redirected to the initiatives in Appendix A rather than returned to the respective holding account / Building Permit Revenue Stabilization Reserve Fund.

It should also be noted that the final funding amount from the SDAF will not be known until March of 2023, as a result staff are seeking direction to access up to \$500,000 from the Capital Holding Reserve to ensure that the identified projects are funded to completion.

Background

Streamline Development Approvals Fund

CGS successfully applied to the Province's Streamline Development Approvals Fund (SDAF). The fund is geared towards improving municipal development approval processes with the goal of streamlining residential development applications in Ontario. Under the agreement, CGS is eligible for up to \$1,750,000 in funding. A key component of the agreement is the requirement that the eligible funds be spent prior to March 1, 2023.

The SDAF parameters specify that the funding must be used for eligible projects generally within four streams; 1) consulting fees related to process and/or policy improvements targeting residential development approvals and as of right residential zoning, 2) costs associated with implementing E-permitting systems, including software and hardware, 3) improving data, work flow or online guidelines that help streamline residential development approvals, and 4) diversity internships in building and planning departments. These funding streams closely align with the Province's recently released "Housing Affordability Task Force Report" which identified planning policy changes to encourage more "as of right" residential density permissions and the municipal implementation of E-permitting systems as key tools for accelerating new home construction.

Under the terms of the SDAF agreement, costs must be incurred between January 19, 2022 and February 28, 2023. Upon receipt of the executed agreement, the Province will advance 50% of eligible funding (\$875,000) within 30 days. CGS is required to submit an interim report to the Province by April 22, 2022 outlining how the funds are intended to be spent, along with documentation of costs incurred to date. By February 28, 2023, CGS is required to submit a final report to the Province documenting how the funds were spent, after which the Province will flow up to the remaining \$875,000. Per the SDAF agreement any unspent funds would have to be returned to the Province.

SDAF Alignment with CGS Initiatives

It should be noted that the City has already completed, is in the process of implementing, or has included in the 2022 Work Plan projects that align with the SDAF streams. These already completed initiatives include the City's Affordable Housing CIP, Second Unit Policies, Lasalle Corridor up zoning and residential parking reductions. Projects that have been approved, funded and are underway include the implementation of LMIS Phase 1, which would see Building Services and Planning Services move to an E-permitting system in 2022. Projects that are included in 2022 Work Plan feature continued work on the City's Nodes and Corridors Strategy, a report on housing action items, a review of community improvement plans and parcel fabric automation.

The City's current and future focus on residential development is well aligned with the Province's goals of streamlining residential development. The SDAF provides a unique opportunity for the City to leverage Provincial funding to make further improvements to development streamlining, including funding additional projects that are not currently part of the City's work plan.

CGS Projects Eligible for SDAF Funding

Staff have reviewed the SDAF parameters and have assembled the attached list of potential development streamlining projects for which the funding could be used. Some of the identified projects are already funded, resourced and included in the 2022 Work Plan (e.g. LMIS Phase 1). Other projects would help streamline development approvals but are not currently approved or resourced. The identified projects include:

- Undertaking Phase 2 of LMIS, which would enable E-permitting for additional City departments and commenting agencies that review development applications (e.g. By-law Services, Fire Services, Conservation Sudbury).
- Undertaking planning studies related to as of right residential zoning permissions
- Undertaking studies and mapping to bring more certainty to the development approval application process
- Undertaking a LEAN review of development approval process
- Developing joint business plans for City departments engaged in development approvals
- Acquiring new and digitizing historical data to support the development approval process

The list of potential SDAF projects along with high level estimates of costs and timelines is attached, with a total anticipated cost of approximately \$3.5M, which exceeds the SDAF maximum eligible amount by approximately \$1.75M. It is important to note that the project amounts and timelines will become more refined once the projects are fully scoped and proceed through the procurement process. At this time, it is anticipated that approximately \$1.48M will be spent in 2022 to implement Phase 1 of LMIS (highlighted in green on Appendix A), which would leave approximately \$270,000 of potential SDAF funding to undertake other projects within the one year time frame. Should Council approve all the projects on the list and direct staff to redirect any reimbursed funds from Phase 1 of LMIS, additional funding may be required to complete the projects. The final amount would be depended on the amount of funding that is reimbursed from the Province under the SDAF and the final costs of the projects once the terms of reference are further defined and proceed through the procurement process. To ensure that the projects are completed, it is recommended that staff be directed to use up to \$500,000 from the Capital Holding Reserve to complete the projects identified in this report.

Project Rationale and Anticipated Outcomes

The projects above were selected due to their alignment with the SDAF funding parameters in addition to their ability to further enhance development streamlining work already underway at the CGS. Expansion of LMIS beyond Building and Planning Services would enable other regulatory departments to move to electronic file management, commenting and permitting, leading to more efficient processing of development applications. As of right zoning studies are anticipated to identify opportunities for further flexibility in the City's land use planning framework for residential development. Study scoping and hazard land mapping improvements are intended to bring more certainty and efficiency to the development process by clearly identifying those areas will require additional background work and those that will not. Business plans and LEAN reviews will ensure alignment between CGS departments responsible for development approvals and help identify areas where further efficiencies could be realized. Finally, improvements to the City's Enterprise GIS processes and data (e.g., property fabric, road network, water and waste water infrastructure) to ensure it is always current, accurate and complete, will lead to faster response times on development applications.

Timelines

The SDAF stipulates that only costs incurred between January 19, 2022 and March 1, 2023 are eligible. Many of the identified projects that are not currently approved or included in the 2022 Work Plan will be

difficult to complete within the SDAF deadlines due to the need to scope the projects, proceed through the City's procurement process and finalize within a year while still managing currently approved work plans. This would create risk in that the City could commence the projects but not complete within the one year funding window leaving them unfunded. As result, staff are seeking Council direction to undertake the identified projects and use any reimbursed funds from the SDAF for LMIS Phase 1, along with additional funding from the Capital Holding Reserve to complete the projects outside of the one-year funding timelines. This will ensure that the projects are undertaken, completed and the improvements realized within a realistic timeline.

2022 Work Plan Impacts

As discussed, apart from those related to LMIS Phase 1, the identified projects are not approved and are not included in the 2022 Work Plan. To undertake these projects would impact the lead department's ability to complete its 2022 Work Plan. In some cases, this would mean not undertaking 2022 Work Plan projects and in others it would extend the projects beyond 2022. As a result, staff are seeking to undertake these projects and include them in future work plans.

Conclusion

The SDAF presents an opportunity for the City to leverage Provincial funding to undertake several projects that would further help streamline residential development approvals. The opportunity would see the City access the available funds for costs expected to be incurred in 2022 for SDAF eligible projects that are already funded and approved (LMIS Phase 1) and reinvest those funds into completing the remaining, unfunded projects on the list with up to \$500,000 available from the Capital Holding Reserve if required. This strategy would maximize the benefits to the City by ensuring that sufficient funding and time was available to complete the projects on the list. This strategy would require Council to 1) direct staff to undertake all the projects as part of 2022 and 2023 Work Plans, 2) direct staff to reinvest any SDAF funding received for previously approved projects back into completing the projects outlined in this report, and 3) authorizing up to \$500,000 to be drawn from the Capital Holding Reserve to ensure completion of the projects. This amount will be further refined closer to the February 28th, 2023 date when the SDAF funding expires.

Appendix A

Project Funding Stream	Name of Project	Estimated Cost	Anticipated Timeline	Lead Department	Anticipated benefit to Development Approval Streamlining	Eligibility with Streamline Development Approval Fund parameters	Risks/Notes
Consulting Fees for Policy and Process Improvements	Species at Risk Area Scoping	\$100,000	12 - 18 months	Planning Services	Provides additional clarity on where species at risk studies will and won't be required. Removes risk for development as these studies are time sensitive and can only be done in certain seasons.	Med - work would assist in streamlining development approvals.	Completing the study within the 1 year funding window.
	As of Right Zoning Review	\$75,000	<12 months	Planning Services	Identify opportunities for providing additional as of right zoning permissions for residential development.	High - directly mentioned in funding announcement	Completing the study within the 1 year funding window.
	Building Bylaw Amendment	\$50,000	12-18 months	Building Services	Building By-law update to streamline review and include internal and external policy frameworks not currently captured. Benefit to development: provides clarity and consistent structure for building permit process and fee structure outside of the User Fee By-law	High - directly mentioned in funding agreement	Completing the study within the 1 year funding window.
	Develop Park Standards for Subdivision Manual	\$50,000	12 months	Leisure Services	This project would develop parkland and trail standards for the City's subdivision manual. This would provide clarity on park requirements for development applications, removing uncertainty and reducing review timelines.	Med to High - work would assist in streamlining development approvals.	Completing the study within the 1 year funding window.
	Joint business plan for Building Services, Planning Services, Engineering Services and Infrastructure Capital Planning	\$150,000	12 months	Planning Services, Building Services, Engineering Services and Infrastructure Capital Planning	Ensure alignment of Growth and Infrastructure sections and other CGS departments on the processing of development applications. Identify opportunities for structural improvements and succession planning.	High - directly mentioned in funding agreement	Completing the study within the 1 year funding window.
	LEAN review of development approval process	\$50,000	12 months	Planning Services	Review development approval process and identify opportunities for streamlining. Establish benchmarks and KPIs for development review and commenting.	High - directly mentioned in funding agreement	Completing the study within the 1 year funding window.
	Refinement of Flood Plain and Erosion Mapping within the Settlement Boundary	\$250,000	12 - 18 months	Planning Services/ Conservation Sudbury	Would reduce the need for site specific floodplain and erosion hazard mapping.	Med to High - work would assist in streamlining development approvals.	Completing the study within the 1 year funding window.
	Update Lot Grading Policy	\$50,000	12-18 months	Planning Services/ Building Services	Would review and streamline the current policy for lot grading	High - directly mentioned in funding agreement	Completing the review within the 1 year funding window.
	Subtotal	\$725,000					
E Permitting	Land Management Information System (LMIS) (Building and Planning Implementation)	\$443,000	2022	Growth & Infrastructure	Enables online e-Permitting for customers and digitized workflows for development and building applications. Also can track and report processing time.	High - directly mentioned in funding agreement	Low risk, project approved, funded and underway. Streamline Development Funding can be used to cover expenses budgeted for in 2022 and City funding could be used for Phase 2 of LMIS
	Contract and Consulting Staff	\$55,000	2022	Corporate Services	Systems Analyst assigned to build the e-permit solution	High - directly mentioned in funding agreement	Low risk, positions are in place and funded
	Accela - software license for 2022; LMIS goes operational May 2022.	\$526,320	2022	Growth & Infrastructure	Need for the e-Permitting implementation above in the first year. Subsequent years will be covered by the City.	High - directly mentioned in funding agreement	Low risk, project approved, funded and underway. Streamline Development Funding can be used to cover expenses budgeted for in 2022 and City funding could be used for Phase 2 of LMIS
	Bluebeam software w/integration to Accela	\$81,400	>12 months	Corporate Services	PDF editing software, recommended as an enhancement over Adobe Pro to allow electronic review of permit applications. The activity here also designs and builds integration to Accela.	High - directly mentioned in funding agreement	Completing the integration within the 1 year funding window.
	32" Monitors for Building Services	\$17,000	< 12 months	Corporate Services	Hardware to assist with digital review of permit applications	High - directly mentioned in funding agreement	Low risk, software would assist and enhance LMIS implementation
	Mobile hardware for development and inspections	\$80,000	< 12 months	Corporate Services	Hardware to assist with digital review and processing of permit applications	High - directly mentioned in funding agreement	Low risk, hardware would assist and enhance LMIS implementation
	Adobe Pro for Development	\$7,169	<12 months	Corporate Services	Adobe Acrobat Standard DC for teams, 34 licenses/ 1 year - Planning, Building Svcs and IT support plans review automation	High - directly mentioned in funding agreement	Low risk, software would assist and enhance LMIS implementation. Adobe Pro will be integrated with Acela as part of the current LMIS implementation.
	Building Services Temporary Staff to assist with LMIS implementation	\$75,000	2022	Building Service, Corporate Services	2 staff hired in Building Services under Development Desk Pilot Program, 1 staff hired in Building Services to implement LMIS, 2 Staff hired in IT to implement LMIS project	High - directly mentioned in funding agreement	Low risk, positions have been filled and directly relate to Epermitting implementation and reducing building permit backlogs
	eSignatures for e-Permitting	\$16,000	< 12 months	Corporate Services	Implement and purchase first year of Adobe Sign licenses to enable digital signatures by development and permitting staff and their customers (5000 signatures) .	High - directly mentioned in funding agreement	Low risk, software would assist and enhance LMIS implementation. Some risk due to availability of Legal staff to make any required changes to enabling policies.
	Temporary Staff for Committee of Adjustment	\$65,000	12 months	Planning Services	1 temporary staff to assist with processing Committee of Adjustment Applications.	High - directly mentioned in funding agreement	Low risk, positions can be filled within funding timelines.
	Development Desk Pilot Positions	\$115,000	2022	Building Services	These pilot positions are assigned to the development desk located that the City's new one stop shop. These contract positions will assist in more efficiently processing building permits and planning applications.	High - directly mentioned in funding agreement	Low risk, positions have been filled and are in place to assist with more efficient processing of building permits and planning applications.
	LMIS Phase 2	\$700,000	18-24 months	Corporate Services, Building Services, Engineering Services, By-law, Fire, Conservation Sudbury	Expand E-permitting system (LMIS) to other City departments and external agencies, including Engineering Services, By-law, Fire and Conservation Sudbury. The budget amount assumes Phase 2 will be approximately 2/3 the size of Phase 1.	High - directly mentioned in funding agreement	This project would scope and identify the costs associated with undertaking LMIS Phase 2. This project could not be undertaken within the 1 year funding window; in fact it would start at or near the end of Phase 1. The project scope shall be constrained by the budget.
	Subtotal	\$2,180,889					
Data/ Application/ Workflow	Automate parcel fabric updates	\$50,000	6 - 8 months	Planning Services	Automate workflow to accommodate "real time" updates to the City's parcel layer. This would expedite development approval process such as municipal addressing and building permits.	High - directly mentioned in funding agreement	Completing the automation within the 1 year funding window.
	Automate bringing C plan data into GIS asset models	\$100,000	12 months	Planning Services, Engineering Services, Corporate Services	Filling in as-built gaps with data and automating workflows, will show infrastructure prior to completion of as-built drawings. This would ensure up to date infrastructure information is available for reviewing development applications.	High - directly mentioned in funding agreement	Completing the automation within the 1 year funding window.
	Enterprise Content Management (ECM) Assessment and Plan	\$100,000	12 months	Corporate Services	Phase 1 of a project to assess and inventory available information and plan an ECM solution to securely store, and provide easy search and access to information for the staff and public. Subsequent phases of the project would, upon Council approval be funded by the City.	High - directly mentioned in funding agreement	Completing the study within the 1 year funding window.
	Historical Permit and Development File Digitization	\$100,000	12 months	Building Services, Planning Services, Engineering Services	Digitization of paper files into searchable PDF	High - directly mentioned in funding agreement	Costing dependent on number of temporary staff. Digitizing all relevant files would take more than 12 months.
	Data Acquisition and Digitization	\$200,000	12-24 months	Planning Services, Engineering Services	This project would see the acquisition and digitization of engineering documents and datasets for inclusion in the Enterprise GIS system. This would lead to efficiencies in the permitting process and all required documents would be readily available to access and review. Data sets to be digitized include but are not limited to rail crossing agreements, historical site plans, utility easements, historical traffic count data, municipal consents.	High - directly mentioned in funding agreement	Significant amount of files to be located or purchased, documented, digitized and incorporated into online databases. This project would likely exceed the 1 year funding window.
	Subtotal	\$550,000					
Diversity Internship	Development Desk Internship Pilot	\$40,000	18-24 months	Building Services	Offering qualified internships to (2) students /graduates to diversify building and planning departments for longevity, growth and development tying into the HCMP focus on the development of a DEI policy framework.	High - directly mentioned in funding agreement	Ability to retain employees after funding has expired.
	Subtotal	\$40,000					
All Projects	Grand Total	\$3,495,889					

Optional Small Business Property Tax Subclass - Update

Presented To:	Finance and Administration Committee
Meeting Date:	March 29, 2022
Type:	Correspondence for Information Only
Prepared by:	Kyla Bell Taxation
Recommended by:	General Manager of Corporate Services

Report Summary

This report provides information regarding the new optional small business property tax subclass announced in the 2020/2021 Provincial Budget.

Relationship to the Strategic Plan, Health Impact Assessment and Community Energy & Emissions Plan (CEEP)

This report refers to operational matters.

Financial Implications

There are no financial implications regarding this item.

Background

As part of the 2020 Ontario Budget the Province announced the new optional small business property subclass. The purpose of the subclass is to provide municipalities with the flexibility to provide tax relief to eligible small businesses.

A report was brought to Council on April 27, 2021, which recommended staff prepare a report with recommendations for 2022 and subsequent taxation years once regulations by the province relating to this optional subclass were available.

On May 7, 2021, Ontario Regulation 331/21 was released, and a follow-up interpretation bulletin was provided by the province, please refer to Appendix 'A' and 'B'. There was also a collaboration with a number of organizations including the Municipal Property Assessment Corporation that published a document titled "Ontario's Small Business Property Subclass: Considerations for Municipalities" that was release in September 2021. This report is contained in Appendix 'C'.

Staff have had the opportunity to research and analyze the legislation and released information. Generally, the regulation is very broad on how the program can be applied and leaves much of the decision making to municipalities including the eligibility requirements and the definition of a small business.

Highlights of the program are:

- A reduced municipal tax rate can be applied to commercial and/or industrial properties that are deemed eligible for inclusion in the subclass as defined by the municipality.
 - The municipality is responsible to set the amount of reduction. This can be up to 35% of the municipal tax rate for the property class.
- All commercial and/or industrial properties (except properties that are or would be classified as large industrial, parking lot and vacant land) are eligible to be included in the subclass.
- Funding the subclass is the responsibility of the municipality. This funding can be completed through:
 - Absorbing the cost through the approved budget (could lead to a corporate deficit),
 - Broadly across all property classes or
 - Within the commercial and/or industrial property classes
- The municipality is responsible for defining a “small business”.
- The municipality is responsible for establishing detailed eligibility criteria for the optional small business subclass.
- The municipality must establish a process for identifying properties or portions of properties eligible for inclusion in the subclass. This can be:
 - application-based or
 - criteria-based not requiring individual applications or
 - both application and criteria-based
- A Program Administrator must be appointed by the municipality and be a municipal employee. The Program Administrator will:
 - Review and approve properties for inclusion in the subclass
 - Provide the Municipal Property Assessment Corporation (MPAC) with a list of properties or portions of properties approved for inclusion in the subclass for each taxation year; and
 - Make an electronic list of properties included in the subclass available for public inspection yearly.
- The municipality must establish a process for property owners to request a reconsideration of a decision on inclusion or exclusion from the subclass.
- An Appellate Authority must be appointed by the municipality and be a municipal employee. The Appellate Authority will be responsible for hearing appeals relating to the Program Administrator’s decisions on eligibility for inclusion to the subclass.
- A municipal by-law must be passed if the municipality chooses to implement the subclass that clearly defines the criteria of the program.
- The province has indicated that they may consider matching the municipal property tax reductions with education property tax reduction.
 - The municipality has a requirement to notify the Minister of Finance of their decision to adopt the subclass, submit their municipal by-law and estimated total municipal tax relief.
 - The municipality would have to conduct consultations with stakeholders.

- The Minister will review each submission and determine whether to match municipal reductions on case-by-case basis.

The review and research completed by staff revealed that there are several challenges that municipalities face in implementing the new optional small business property tax subclass. There are four major challenges:

- 1) Defining and determining the businesses to be included in the subclass.
- 2) Determining the amount of the discount for the subclass (up to 35% allowed).
- 3) Determining how to allocate/distribute the total discount to the other property classes.
- 4) Determining the administrative cost of the new subclass.

Challenge 1 - Defining and determining the businesses to be included in the subclass

One of the biggest challenges is defining and determining the small businesses that should be included in this new property tax subclass. Targeting the small businesses that the City of Greater Sudbury would want to provide tax relief, in the form of a discount, can be difficult and there isn't widespread consensus on how "small business" should be defined or identified. The definition could be based on an ownership model, total revenues, number of employees or number of locations that the business operates in, or the amount of floor space occupied.

Depending on how the definition is determined an application process may be required to gather the necessary information. This would enable small business operations to be more specifically targeted but would require more extensive administrative procedures and labour resources, with data verification difficulties on an ongoing basis year after year.

The City could consider how to define a "small business" in a way that can be captured in the Municipal Property Assessment Corporation (MPAC)-managed assessment roll. Although property classification is normally performed by MPAC, in this case, municipalities would have to identify the roll numbers to be included in the small business subclass based on their definition. Municipalities do not have broad experience in determining the eligibility of properties for a particular property class. Input will be required from MPAC as to how to define a small business and maintain the assessment roll in a practical manner.

Whatever method is utilized to determine the small business subclass there will be several complexities and difficulties in achieving an equitable and fair system. One major difficulty would be in the circumstance where many small businesses that would be included in the subclass are tenants. Will the property owners pass on the property tax savings to the tenants or do the property owners feel they should be the beneficiary of the subclass?

With the difficulties and complexities in determining the subclass it is unclear as to whether the introduction of such a subclass will ultimately benefit small business owners.

There are also the issues that no matter how much effort is put into developing this new subclass there will likely be adverse reactions for those businesses that are deemed not to qualify.

Challenge 2 - Determining the amount of the discount for the subclass

Choosing a meaningful discount amount that helps the targeted businesses in the subclass can be difficult. If the amount is not substantial it will not be deemed beneficial to small businesses in the subclass. If the amount is substantial, it exacerbates challenge 3 in distributing this savings as a major increase to the other property classes.

This discount can be implemented at any percentage up to 35% of the full taxable rate that would be applied to commercial and/or industrial properties that are not eligible for inclusion in the subclass.

Challenge 3 - Determining how to allocate/distribute the total discount to the other property classes

As the Province does not fund this program, the responsibility would be with the municipalities to fund the program. Consistent with other property subclasses, municipalities can fund the small business subclass either by absorbing the cost through the approved budget or by funding it broadly across all property classes or by funding it within the affect tax classes.

The overall levy required will not change, it will simply shift the tax burden on to other property classes, such as residential and/or those commercial and industrial properties not eligible for a discount.

Challenge 4 - Determining the administrative cost of the new subclass

Determining the administrative cost of developing, implementing, and maintaining the new subclass will be difficult. If an application process is required, the additional labour costs would be substantial. The new subclass will generate ongoing appeals and require the confirmation of continued eligibility to the program and the addition of new eligible properties to the subclass. In addition, the program requires the municipality to appoint a Program Administrator and Appellate Authority.

As the City of Greater Sudbury has approximately 2,934 properties classified as commercial or industrial, with approximately 4,900 registered businesses the challenges listed are a factor when evaluating implementation of a new subclass.

An example of such challenge is a strip mall. This property may not qualify as a small business but there could be multiple units within the property and some or maybe all the units would contain tenants that may need to be classified as small businesses. This property could also have a mix of tenants where some would be classified as small business and others may fall under the regular commercial or industrial classifications. How are these units/tenants identified? Who benefits from the reduction, the property owner, the applicable tenant or all tenants? How is the distribution of this saving monitored or enforced?

As result the many challenges, determining the effect on the tax levy and shift of the tax burden along with administrative cost of this new subclass cannot be determined at this time. Implementation would require additional resources to support the program.

It is important to note that even though this new subclass was introduced by the province during the active COVID-19 pandemic, this is not a measure intended to provide COVID relief to small businesses. Should a municipality opt to adopt this new small business property tax subclass, it is a permanent measure that would require Council approving a by-law to discontinue the relief/use of the subclass.

The federal and provincial governments provided businesses with many different temporary funding options to assist with expenses such as property taxes throughout 2020 and 2021 to assist with difficulties experienced as a result of the COVID-19 pandemic.

Staff have researched and determined that most municipalities within the province are not implementing the new optional small business subclass. Like most other municipalities, staff recommend that the City of Greater not implement the optional small business property tax subclass due to the many complexities and challenges with the program.

To date, the City of Toronto and the City of Ottawa are the only two municipalities that staff are aware of that have opted for this new subclass. Both municipalities have set parameters using the MPAC managed assessment rolls to define their subclass.

The City of Toronto is implementing a 15% reduction for the new subclass for commercial properties. This new program is being funded by eliminating the graduated tax rates for the commercial property tax class and adopting a single tax rate. The definition of small business is based on a geographical approach that considers different factors based on location.

The City of Ottawa is phasing in a discount of 15% over two years. The new subclass is being funded through the elimination of the 30% commercial excess land discount and the 35% industrial excess land discount currently available through the excess land subclasses. This elimination is also being phased out over two years. The definition of small business considers many factors including property use and size.

Summary:

Municipalities and municipal working groups have discussed the implications and complications associated with the Optional Small Business Property Tax Subclass. To staff's knowledge except for Ottawa and Toronto, most municipalities have decided against implementing this subclass given the complexity of the program. They considered that additional staff will most likely be required to support the program, the potential for adverse reactions for those businesses that are deemed not to qualify, and the fact that all other tax classes, including residential, will need to adsorb the cost of not only the tax relief, but also the overhead cost of administering the program.

Overall, municipalities are unsure as to whether the introduction of such a subclass will ultimately benefit small business owners.

Staff is recommending that the optional small business property tax subclass not to be implemented for the 2022 and subsequent taxation years and that the property tax classifications remain status quo.

Staff will continue to monitor the legislation for changes that would alleviate or streamline the challenges with implementation and report back to the Finance and Administration Committee with any such updates.

Resources Cited

Ontario Regulation 331/21 – Appendix 'A'

Small Business Subclass Bulletin – May 2021 – Appendix 'B'

Ontario's Small Business Property Subclass: Consideration for Municipalities – Appendix 'C'



Français

ONTARIO REGULATION 331/21

made under the

ASSESSMENT ACT

Made: May 6, 2021

Filed: May 7, 2021

Published on e-Laws: May 7, 2021

Printed in The Ontario Gazette: May 22, 2021

AMENDING O. REG. 282/98

(GENERAL)

1. Ontario Regulation 282/98 is amended by adding the following Part:

PART III.0.2

SMALL BUSINESS SUBCLASS

APPLICATION AND DEFINITIONS

23.0.6 This Part applies with respect to the 2021 and subsequent taxation years.

23.0.7 In this Part,

“Appellate Authority” means,

- (a) in respect of a single-tier municipality that has passed a by-law described in subsection 23.0.8 (2), the employee of the municipality who is appointed by the municipality to hear appeals under section 23.0.12 in connection with the by-law, or
- (b) in respect of an upper-tier municipality that has passed a by-law described in subsection 23.0.8 (2),
 - (i) the employee of the upper-tier municipality who is appointed by the municipality to hear appeals under section 23.0.12 in connection with that by-law, or
 - (ii) the employee of a lower-tier municipality to which the by-law applies who is appointed by the upper-tier municipality to hear appeals under section 23.0.12 in connection with that by-law; (“autorité d’appel”)

“Program Administrator” means,

- (a) in respect of a single-tier municipality that has passed a by-law described in subsection 23.0.8 (2), the employee of the municipality who is appointed by the municipality to exercise the powers, duties and functions set out in this Part in connection with the by-law, or
- (b) in respect of an upper-tier municipality that has passed a by-law described in subsection 23.0.8 (2),
 - (i) the employee of the upper-tier municipality who is appointed by the municipality to exercise the powers, duties and functions set out in this Part in connection with the by-law, or

- (ii) the employee of a lower-tier municipality to which the by-law applies who is appointed by the upper-tier municipality to exercise the powers, duties and functions set out in this Part in connection with the by-law; (“administrateur du programme”)

SMALL BUSINESS SUBCLASS

23.0.8 (1) A small business subclass is prescribed for each of the following classes:

1. The commercial property class.
 2. The industrial property class.
 3. Any optional class that contains property that would otherwise be included in the commercial property class or the industrial property class, other than the parking lots and vacant land property class and the large industrial property class.
- (2) The small business subclass applies for a property class within a single-tier or upper-tier municipality only if the council of the single-tier or upper-tier municipality has passed a by-law that opts to have the subclass apply for that property class.
- (3) A by-law opting to have the subclass apply may specify that the subclass only applies to a portion of the municipality.
- (4) A by-law opting to have the subclass apply may establish different requirements for the subclass in different portions of the municipality.
- (5) The small business subclass consists of land which the Program Administrator has approved for inclusion in the subclass for the relevant taxation year in accordance with section 23.0.9 if the land has not subsequently ceased to be included in the subclass as a result of the application of this Part.
- (6) The Program Administrator shall,
- (a) provide the assessment corporation with a list of the properties, or portions of properties, that are approved for inclusion in the subclass for a taxation year; and
 - (b) make the list available for public inspection by electronic means.

INCLUSION IN SUBCLASS

23.0.9 (1) The Program Administrator shall approve land for inclusion in the small business subclass for a taxation year if the Program Administrator determines that the land,

- (a) is used by the owner or a tenant for a small business within the meaning of the by-law described in subsection 23.0.8 (2) that applies in respect of the municipality;
 - (b) would not be in the parking lots and vacant land property class if a by-law referred to in section 13 had been passed opting to have that class apply within the municipality;
 - (c) would not be in the large industrial property class if a by-law referred to in section 14 had been passed opting to have that class apply within the municipality;
 - (d) is not vacant land; and
 - (e) meets any additional eligibility requirements set out for the subclass in the by-law described in subsection 23.0.8 (2) that applies in respect of the municipality.
- (2) At any time after the Program Administrator determines that land should be included in the small business subclass, the Program Administrator may conduct an audit to verify that the land continues to meet the requirements set out in subsection (1) and the owner must,

- (a) allow a person selected by the Program Administrator to inspect the land and to inspect any documents relating to the eligibility of the land in order to verify whether the land continues to meet the requirements set out in subsection (1); and
 - (b) submit further information or documents as may be required by the Program Administrator in order to assist in the verification.
- (3) If the Program Administrator determines that an owner of land included in the small business subclass has not complied with an audit conducted under subsection (2),
- (a) the Program Administrator shall provide the owner of the land and the assessment corporation with notice of the determination; and
 - (b) the land shall cease to be included in the subclass retroactive to the beginning of the taxation year in which the determination was made.
- (4) If the Program Administrator determines that land no longer meets the requirements set out in subsection (1),
- (a) the Program Administrator shall provide the owner of the land and the assessment corporation with notice of the determination; and
 - (b) the land shall cease to be included in the subclass retroactive to the beginning of the taxation year or the date the land stopped meeting the conditions for inclusion in the subclass, whichever is later.

REQUIREMENT TO SUBMIT APPLICATION

- 23.0.10** (1) This section applies if a by-law opting to have the small business subclass apply in a municipality requires that an application be submitted to the Program Administrator in order for land to be approved for inclusion in the small business subclass for a taxation year.
- (2) A by-law described in subsection (1) may provide that the owner of the land or the treasurer of a municipality may submit an application in respect of land in the municipality.
- (3) The Program Administrator shall, after reviewing the application, approve the land for inclusion in the small business subclass if the Program Administrator determines that the land meets the requirements set out in subsection 23.0.9 (1).
- (4) Despite any application requirement in a by-law described in subsection (1), the Program Administrator may approve land for inclusion in the small business subclass in the absence of an application if,
- (a) the land was approved for inclusion in the subclass for the previous taxation year; and
 - (b) the Program Administrator determines that the land continues to meet the requirements set out in subsection 23.0.9 (1).
- (5) The Program Administrator shall provide notice to the owner of the land of the determination whether or not to approve the land for inclusion in the small business subclass and, if the application to approve the land was submitted by the treasurer of the municipality, to the treasurer.

REQUESTS FOR RECONSIDERATION

- 23.0.11** (1) A request for reconsideration described in subsection (2) with respect to whether land is included in the small business subclass shall be made according to the procedure set out in this section instead of the procedure set out in section 39.1 of the Act.
- (2) An owner of land may request that the Program Administrator reconsider,
- (a) a determination made under subsection 23.0.9 (1) as to whether the land should be approved for inclusion in the small business subclass;
 - (b) a determination made under subsection 23.0.9 (3) as to whether the owner has complied with an audit; or

- (c) a determination made under subsection 23.0.9 (4) as to whether the land meets the requirements set out in subsection (1) of that section.
- (3) The following deadlines apply with respect to a request for reconsideration:
 - 1. Subject to paragraph 2, for a determination made under subsection 23.0.9 (1), the request must be made within 90 days after the Program Administrator makes the list of properties approved for inclusion in the subclass for the taxation year available for public inspection under subsection 23.0.8 (6).
 - 2. If the municipal by-law requires an application be submitted to the Program Administrator in order for land to be approved for inclusion in the small business subclass for a taxation year, the request must be made within 90 days after the Program Administrator gives notice of the determination under subsection 23.0.10 (5).
 - 3. For a determination under subsection 23.0.9 (3), the request must be made within 90 days after the Program Administrator gives notice of the determination.
 - 4. For a determination made under subsection 23.0.9 (4), the request must be made within 90 days after the Program Administrator gives notice of the determination.
- (4) The request must set out the basis for the owner's request and all relevant facts.
- (5) The Program Administrator shall consider the request and, for this purpose, may request further information from the owner.
- (6) The Program Administrator shall provide the owner with the results of the reconsideration within 90 days after the day the request is made.
- (7) If the Program Administrator determines that land should have been approved for inclusion in the subclass, or that it should not have ceased to be included in the subclass, the Program Administrator shall,
 - (a) give notice of the determination to the clerk of the municipality;
 - (b) update the list described in subsection 23.0.8 (6);
 - (c) provide the updated list to the assessment corporation; and
 - (d) make the updated list available for public inspection by electronic means.
- (8) After receiving notice of the Program Administrator's determination, the clerk of the municipality shall alter the tax roll accordingly and taxes shall be levied in accordance with the amended roll.

APPEALS

23.0.12 (1) An appeal with respect to whether land is included in the small business subclass shall be made according to the procedure set out in this section instead of the procedure set out in section 40 of the Act.

- (2) A person who would be entitled to appeal the classification of a property under section 40 of the Act but for the application of subsection (1) may instead appeal the following decisions to the Appellate Authority:
 - 1. A determination of the Program Administrator under subsection 23.0.9 (1) as to whether land should be approved for inclusion in the small business subclass.
 - 2. A determination of the Program Administrator under subsection 23.0.9 (3) as to whether an owner has complied with an audit.
 - 3. A determination of the Program Administrator under subsection 23.0.9 (4) as to whether land meets the requirements set out in subsection (1) of that section.

(3) Subject to subsection (4), no appeal to the Appellate Authority may be made by a person who is entitled to make a request for reconsideration under section 23.0.11 in respect of the land if the person has not made the request within the time limit set out in subsection (3) of that section.

(4) If, in the opinion of the Appellate Authority, there are extenuating circumstances explaining why a request for reconsideration in respect of the land was not made within the time limit set out in subsection 23.0.11 (3), the Appellate Authority may, on an application submitted by the person within 180 days after the applicable deadline in that subsection, extend the deadline for making a request under that subsection.

(5) The deadline for appealing a determination of the Program Administrator to the Appellate Authority is 90 days after the Program Administrator has given notice of the decision to the owner of the land or provided the owner of the land with the results of a reconsideration, whichever is applicable.

(6) The Appellate Authority shall hold a hearing to determine whether the land should have been approved for inclusion in the subclass or should not have ceased to be included in the subclass.

(7) The hearing may be held orally or in writing at the discretion of the Appellate Authority.

(8) The following persons are parties to the appeal:

1. All persons appealing and all persons whose assessment is the subject of the appeal.
2. The Program Administrator.

(9) Subsections 40 (2), (3.1), (9), (14), (15), (22) and (28) of the Act apply, with necessary modifications, to an appeal to the Appellate Authority under this section.

(10) Upon determining the issue, the Appellate Authority shall give the parties, the assessment corporation, the Assessment Review Board and the clerk of the municipality a copy of the decision.

(11) If the Appellate Authority determines that the land should have been approved for inclusion in the subclass, or that it should not have ceased to be included in the subclass, the Appellate Authority shall direct the Program Administrator to approve the property for inclusion in the subclass.

(12) After receiving notice of the Appellate Authority's determination,

- (a) the clerk of the municipality shall alter the tax roll accordingly and taxes shall be levied in accordance with the amended roll;
- (b) the Program Administrator shall,
 - (i) update the list described in subsection 23.0.8 (6),
 - (ii) provide the updated list to the assessment corporation, and
 - (iii) make the updated list available for public inspection by electronic means.

(13) The Appellate Authority may state a case under section 43 of the Act with respect to the matters set out in subsection (2).

Commencement

3. This Regulation is deemed to have come into force on January 1, 2021.

Made by:

Pris par :

Le ministre des Finances,

PETER BETHLENFALVY

Minister of Finance

Date made: May 6, 2021

Pris le : 6 mai 2021

Français

NEW OPTIONAL SMALL BUSINESS PROPERTY SUBCLASS May 2021

As announced in the *2020 Ontario Budget*, the Province is providing municipalities with the flexibility to target property tax relief to eligible small businesses through the adoption of a new optional small business property subclass. Amendments to O. Reg. 282/98 under the *Assessment Act*, O. Reg. 73/03 under the *Municipal Act, 2001* and O. Reg. 121/07 under the *City of Toronto Act, 2006* were filed on May 7, 2021, which implement the subclass.

This bulletin provides municipalities with an overview of implementation details, including requirements for municipal by-laws, administration of the subclass and provincial matching of municipal property tax reductions with education property tax reductions.

IMPLEMENTATION

Municipal By-Law

Municipalities that choose to implement the optional small business property subclass are required to pass a municipal by-law providing the following:

- The decision to adopt the subclass
 - In two-tiered municipalities, the upper-tier municipality must pass a by-law to adopt the subclass.
- The subclass tax reduction to be applied to the commercial and/or industrial class municipal tax rate
 - The reduction can be set up to 35% of the municipal rate for the property class.
- Requirements that the property must meet to be included in the subclass
 - Municipalities have a variety of priorities that may influence the definition of “small business” and, as such, are in the best position to define eligibility criteria that reflect their local priorities and needs.
 - Note that all commercial and industrial properties (except properties that are or would be classified in the large industrial property class or the parking lot and vacant land property class, or vacant or excess land), are eligible to be included in the new small business property subclass.
- Appointment of a Program Administrator to administer the program, including approving properties for inclusion in the subclass, notifying property owners of

decisions and reviewing requests for reconsideration related to a property's eligibility for inclusion in the subclass

- Appointment of an Appellate Authority to hear any appeals of the Program Administrator's eligibility decisions

Municipalities may also choose to require in municipal by-law that landlords pass the tax reduction to tenants as a condition of eligibility in the subclass.

As part of the process of developing a small business property subclass by-law, municipalities are strongly encouraged to consult with their local business stakeholders and other interested parties.

Program Administration

Municipalities are responsible for establishing detailed eligibility criteria for the optional small business subclass. This would require the municipality to develop and administer a process to identify or approve eligible properties for inclusion in this subclass.

Through the appointment of a Program Administrator, municipal staff would identify qualifying properties classified in the commercial or industrial property classes, or both, that meet the eligibility criteria. This could be done either through an application-based process or through a criteria-based determination process. Properties approved for inclusion in the subclass by the Program Administrator must be listed in a publicly accessible registry (details of the registry requirements are found in the Municipal Checklist below). The Program Administrator would also be required to establish a process where an owner may make a request for reconsideration.

Municipalities can utilize the Ontario Property Tax Analysis (OPTA) system to build scenarios and model tax impacts of adopting the small business subclass.

Municipalities are required to notify the Municipal Property Assessment Corporation (MPAC) of the properties included in the subclass, such that MPAC can classify the property within the small business property subclass for taxation purposes.

Municipalities will also be responsible for monitoring ongoing eligibility, updating the registry of eligible properties and notifying MPAC when properties become eligible or ineligible for the subclass as a result of a municipal determination.

Municipalities are also required to appoint an Appellate Authority to hear appeals about whether or not the property should be included in the subclass.

Appeals of assessed value would continue to be directed to the Assessment Review Board.

Funding the Subclass

Consistent with other property subclasses, municipalities can fund the small business subclass either by absorbing the cost through a levy decrease or by funding it broadly across all property classes.

Municipalities also have the option of funding the small business subclass within the commercial and/or industrial property class through the adoption of revenue neutral tax ratios, as per section 9 in O. Reg 385/98 under the *Municipal Act, 2001* and section 2.2 in O. Reg. 121/07 under the *City of Toronto Act, 2006*.

The adoption of the subclass, including how the tax reduction is funded, is a municipal decision. As with other tax rate decisions, municipalities are responsible for understanding the potential tax impact on affected taxpayers. Municipalities are strongly encouraged to consult with their local business stakeholders and other interested parties prior to finalizing their decision-making.

Provincial Matching of Tax Reductions

As announced in the *2020 Budget*, the Province will consider matching municipal property tax reductions with education property tax reductions to provide further support for small businesses. To qualify:

- Municipalities would notify the Minister of Finance of the decision to adopt the subclass and submit a municipal by-law outlining the program requirements as well as estimated total municipal tax relief to small businesses.
- Municipalities would conduct consultations with business stakeholders regarding the small business property subclass.
- The Minister would review each submission and determine whether to match municipal reductions on a case-by-case basis.

Submissions to the Minister of Finance can be sent directly to the Minister, with a copy to info.propertytax@ontario.ca, prior to **March 31** for the applicable taxation year.

Hon. Peter Bethlenfalvy
Minister of Finance, and President of the Treasury Board
Frost Building South, 7th Floor
7 Queen's Park Cres.
Toronto, ON M7A 1Y7
Minister.fin@ontario.ca

Regulations

Regulations implementing the small business property subclass are available on the Government of Ontario's e-laws website at www.ontario.ca/laws. These include:

- O. Reg. 282/98 under the *Assessment Act* is amended by O. Reg. 331/21 establishing the optional small business property subclass
- O. Reg. 73/03 under the *Municipal Act, 2001* is amended by O. Reg. 332/21 setting the municipal reduction factor for the optional small business property subclass
- O. Reg. 121/07 under the *City of Toronto Act, 2006* is amended by O. Reg. 333/21 setting the municipal reduction factor for the optional small business property subclass

FURTHER INFORMATION

Municipalities with any questions regarding the optional small business property subclass may contact the Ministry of Finance at info.propertytax@ontario.ca.

OPTIONAL SMALL BUSINESS PROPERTY SUBCLASS – MUNICIPAL CHECKLIST

MAY 2021

PROGRAM DETAILS

- ✓ Have you adopted the subclass through municipal by-law?
- ✓ Have you established eligibility criteria for a small business?
- ✓ For municipalities in a two-tiered system, have you discussed proposed changes with lower-tier municipalities?
- ✓ Have you considered how the subclass would be funded?
- ✓ Have you set a discount applicable to the class?
- ✓ Have you consulted with local business stakeholders and other interested parties?

IMPLEMENTATION

- ✓ Have you established an application process or established a criteria-based determination process?
- ✓ Have you appointed a Program Administrator?
- ✓ Have you appointed an Appellate Authority?
- ✓ Have you established a publicly accessible registry of eligible properties? The registry may include but is not limited to the following information:
 - Assessment Roll Number
 - Property Address
 - Unit Number (if applicable)
 - Leased Space (if applicable)
- ✓ Have you provided MPAC the list of eligible properties including property details? The list of eligible properties to MPAC would include the following information:
 - Assessment Roll Number
 - Property Address
 - Legal Description
 - Square Footage
 - Floorplan (if applicable)
- ✓ Have you made a submission to the Minister of Finance to request matching the municipal tax reduction with an education tax reduction? Submission would include the following information:
 - By-law adopting the subclass
 - Overview of program requirements
 - Estimated total municipal tax relief to small businesses
 - Confirmation of consultation with the business community

If you have any questions regarding the implementation of the optional small business property subclass, please contact the Ministry of Finance at info.propertytax@ontario.ca.

ONTARIO'S SMALL BUSINESS PROPERTY SUBCLASS: CONSIDERATIONS FOR MUNICIPALITIES

SEPTEMBER, 2021



MUNICIPAL
PROPERTY
ASSESSMENT
CORPORATION



Contents

Executive Summary

1. Introduction

- 1.1 Purpose
- 1.2 Background
- 1.3 Methodology

2. Municipal Guide to Using the Small Business Property Subclass

- 2.1 Policy Drivers
- 2.2 Considerations in Defining Small Business
- 2.3 Identifying Small Businesses for Subclass Eligibility
- 2.4 Relationship between Policy Drivers and Defining Subclass Eligibility
- 2.5 Funding the Subclass
- 2.6 Small Business Tenants versus Property Owners
- 2.7 Different Types of Municipalities

3. Process for Establishing a Small Business Property Subclass

4. Ongoing Administrative Considerations

- 4.1 Confirming Continued Eligibility of Properties
- 4.2 Adding new properties eligible for subclass
- 4.3 Requests for Reconsideration
- 4.4 Appeals
- 4.5 Annual timelines

List of Appendices:

- 1. MPAC Working Group Members
- 2. Glossary of Terms
- 3. Regulations
- 4. Interpretation Bulletin

Executive Summary

This report was developed by a **Municipal Working Group** that includes the Municipal Property Assessment Corporation (MPAC), municipalities, municipal associations, and select industry associations. The purpose of the report is to provide Ontario municipalities with guidance for using the optional small business property subclass, which was announced in the 2020 Ontario Budget, with details provided via later amendments to O. Reg 282/98 under the *Assessment Act*, O. Reg 73/03 under the *Municipal Act, 2001* and O. Reg 121/07 under the *City of Toronto Act, 2006*.

The report offers an objective summary of different policy directions for small businesses that may be relevant to a municipality's consideration of this optional subclass. It provides guidance on defining "small business" based on local policy goals and outlines key process considerations and administrative requirements for use of the subclass. The report is not intended to advocate for the use of the subclass.

"The report on the **small business subclass** is a thoughtful discussion of the issues, decision points and implementation considerations faced by municipalities considering whether to implement a small business property tax subclass. The report reflects input received from the Small Business Class municipal working group, which included participation from municipalities of all sizes and many municipal and business associations.

The report clearly lays out the potential methods that can be used to **define a small business class** to achieve a municipality's stated policy objectives, and identifies many of the implementation decisions required to enable the adoption of the small business subclass. The Ontario Municipal Tax and Revenue Association (OMTRA) is pleased to have had the opportunity to participate as part of the municipal working group, and to provide commentary and our endorsement of the report."

Casey Brendon

President

Ontario Municipal Tax and Revenue Association



1 Introduction

This report includes the insights and perspectives of the Municipal Working Group (Working Group) convened by MPAC. The Working Group membership is a collaboration of interested parties including municipalities, municipal associations (Municipal Finance Officers' Association [MFOA], Ontario Municipal Tax and Revenue Association [OMTRA], Association of Municipalities of Ontario [AMO]) and industry associations (Toronto Association of Business Improvement Areas [TABIA] and the Ontario Business Improvement Area Association [OBIAA]).

The insights and perspectives expressed do not necessarily reflect MPAC policy. The intent of this report is to provide Ontario municipalities with guidance when considering the implementation of the optional small business property subclass and is not intended to provide legal advice. Municipalities are encouraged to seek advice through their legal counsel.

The applicable law prevails where there is conflict between the information contained herein and the current law.

1.1 Purpose

The purpose of this report is to provide Ontario municipalities with guidance for using the small business property subclass (the subclass) in their jurisdictions. As detailed in Section 1.2 below, the legislative framework for using the subclass is provided by amendments to O. Reg 282/98 under the *Assessment Act*, O. Reg 73/03 under the *Municipal Act*, 2001 and O. Reg 121/07 under the *City of Toronto Act*, 2006 (the Regulations). The guidelines provided in this report are intended to supplement the Regulations. In the event of any contradictory or unclear information, the Regulations prevail.

THE REPORT OUTLINES:

- An objective summary of different policy directions for small businesses that may be relevant to a municipality's context.
- Guidance on defining "small business" based on local policy goals for the purposes of inclusion in the subclass and on identifying the properties eligible for inclusion in the subclass.
- Key process considerations and administrative requirements for use of the subclass.

The report does not advocate for the use of the subclass. In fact, it is anticipated that most municipalities will find that the subclass is not needed since their small businesses are not experiencing property tax issues relative to large commercial and industrial properties. Six general policy drivers that may warrant differentiating properties including small businesses from other commercial and/or industrial properties by using the subclass are suggested. These are intended to illustrate potentially relevant policy contexts rather than an exhaustive list.

1.2 Background

The subclass was announced in the 2020 Ontario Budget. Its purpose is to provide municipalities with the flexibility to target property tax relief to eligible small businesses. Amendments to O. Reg 282/98 under the *Assessment Act*, O. Reg 73/03 under the *Municipal Act*, 2001 and O. Reg 121/07 under the *City of Toronto Act*, 2006, which implement the subclass, were filed on May 7, 2021. The Regulations are included in Appendix 3.

HIGHLIGHTS

- The subclass tax reduction can be applied to the commercial and/or industrial class municipal tax rate.
- The Province will consider matching the municipal property tax reductions with education property tax reductions. To be considered for the education tax reduction, municipalities must notify the Minister of Finance of their intent to adopt the subclass and conduct consultations with stakeholders.

- All commercial and industrial properties are eligible for inclusion in the subclass except for properties that are or would be classified in the large industrial property class or the parking lot and vacant land property class. Within those parameters, municipalities can define the eligibility criteria that best reflect their local priorities and needs.
- Municipalities that choose to implement the subclass are required to pass a municipal by-law. In two-tiered municipalities, the by-law must be passed by the upper-tier municipality.
- Municipalities may specify that the subclass only applies to a portion of the municipality. They can also establish different requirements for the subclass in different portions of the municipality.
- Municipalities have the option of requiring that property owners meet the eligibility criteria as set out in the by-law and submit an application in order for their property to be included in the subclass. These are considered by the Program Administrator (see below).
- Properties approved for inclusion in the subclass must be available in a publicly accessible list.
- A process must be established for property owners to request reconsideration of the decision.
- Municipalities opting to use the subclass must appoint a Program Administrator and an Appellate Authority. These people should be municipal employees. Two-tier municipalities can opt to appoint employees of the lower-tier municipalities to which the by-law applies instead of their own employees.
- The Program Administrator is responsible for providing MPAC with a list of the properties, or portions of properties, that are approved for inclusion in the subclass for a taxation year and for making the list available electronically for public inspection.
- The Appellate Authority is responsible for hearing any appeals of the Program Administrator's eligibility decisions.

The Ministry of Finance issued an Interpretation Bulletin in May 2021. It is included in Appendix 4.

HIGHLIGHTS

- Municipalities can set the amount of subclass tax reduction up to 35% of the municipal rate for the property class.
- Municipalities requesting the education match, must provide written notice to the Ministry of Finance of their decision to adopt the subclass and must show that they have consulted with stakeholders. Submissions must be made prior to March 31st of the applicable tax year.
- As part of the process of developing their by-law, municipalities are strongly encouraged to consult with their local business stakeholders and other interested parties even if they are not requesting the education match.

- Municipalities may choose to include a clause in their by-laws requiring landlords to pass on the tax reduction to their tenants as a condition of eligibility for the subclass.
- Municipalities must establish a process for identifying properties and portions of properties eligible for inclusion in the subclass. This can be an application-based process and/or a criteria-based determination process not requiring individual applications by property owners. They may also use both a criteria-based determination process and an application process. (See Section 2.3 below.)
- The tax reduction provided to properties in the subclass can be funded by (i) absorbing the cost through a levy decrease, (ii) funding it broadly across all property classes, or (iii) funding it within the commercial and/or industrial property class through the adoption of revenue neutral tax ratios.

1.3 Methodology

To develop this report, MPAC formed a Municipal Working Group that included a diverse group of Ontario municipalities, as well as the Municipal Finance Officers' Association (MFOA), Ontario Municipal Tax and Revenue Association (OMTRA), Association of Municipalities of Ontario (AMO), the Toronto Association of Business Improvement Areas (TABIA) and the Ontario Business Improvement Area Association (OBIAA). The members are listed in Appendix 1. The insights of the Municipal Working Group have been reflected in this report.

MPAC also distributed an on-line survey to 678 Finance and Economic Development staff in Ontario's 444 municipalities to gather their feedback. The questions included their current intention to explore using the subclass, the policies they hoped to achieve, how they were considering identifying eligible properties and any concerns or comments. One hundred thirty-five people (20%) from 113 different municipalities (25.4%) responded to the survey.

“The Small Business Subclass report provides significant guidance for municipalities who are considering implementing the Small Business Subclass. It should prove to be a very useful tool in defining small businesses and identifying appropriate properties, as well as assisting in the development of local policies.”

Donna Herridge

Executive Director

Municipal Finance Officers' Association of Ontario



2 Municipal Guide to Using the Small Business Property Subclass

2.1 Policy Drivers

A variety of financial and economic development tools are already available to nurture small business development and support their survival. The subclass adds to this toolbox. Its use should be considered within the broader context of each municipality's characteristics and policy objectives and the combination of tools that best addresses local issues and goals.

The Municipal Working Group identified six potential policy drivers for municipalities where the subclass may align with municipalities' planning or economic development goals. The Survey of Municipalities (the Survey) indicated that all six are of interest to at least a few municipalities. The percentage of Survey respondents who are considering the subclass or are unsure about using it is provided for each one.¹ The policy drivers are not mutually exclusive or exhaustive. Some municipalities are interested in achieving several of them:

1. Nurture local small business development in one or more sectors of the economy.
2. Support Downtown and Main Street.
3. Nurture the development of Innovation Districts, Creativity Zones or Business Parks.
4. Support Business Improvement Areas (BIAs).
5. Mitigate the impact of shifts in property values between districts for small businesses.
6. Mitigate the impact of widespread revenue losses due to circumstances beyond businesses' control.

¹ Thirty-five Survey respondents (26%) indicated that they did not intend to implement the subclass and did not answer the questions about the policy objectives they were interested in achieving by using it. They are not included in the calculation of the percentages provided below. The adjusted base is 100 respondents who are considering the subclass or are unsure about using it.

POLICY APPROACH 1

NURTURE LOCAL SMALL BUSINESS DEVELOPMENT IN ONE OR MORE SECTORS OF THE ECONOMY

Providing property tax relief by using the subclass is a tool that municipalities can consider using to support small businesses. Property tax is a significant fixed cost, sometimes equalling or exceeding rental levels. It's important to note that this reduction is only a percentage of total property taxes.

The Survey indicated fairly widespread interest in providing broad support to small businesses throughout the municipality (58% of the respondents considering the subclass²), while 9% are considering making the support sector specific, all targeting small retailers and some also including arts/culture, manufacturing and commercial offices. Open ended comments included interest in supporting small business development and entrepreneurship to diversify the local economy.

POLICY APPROACH 2

SUPPORT DOWNTOWN AND MAIN STREETS

Small business support often is synergistic with policies encouraging the revitalization and sustainability of geographic business districts within municipalities. Small commercial businesses tend to predominate in traditional downtowns and main streets; areas that play important community identity, heritage and city-building roles in communities. Eleven per cent of the Survey respondents considering the subclass indicated that downtown or main street support was a policy driver.

POLICY APPROACH 3

NURTURE THE DEVELOPMENT OF INNOVATION DISTRICTS, CREATIVITY ZONES OR BUSINESS PARKS

Another example where the tax class may have applicability is to support the clustering of small commercial and industrial businesses and entrepreneurs in “innovation districts” and “creativity zones”. Clustering enables small businesses to build synergies and business-to-business connections among themselves. The zones are sometimes associated with revitalizing industrial and port areas. Five per cent of the Survey respondents considering the subclass are interested in targeting “innovation zones”, while 6% are interested in targeting their Central Business Districts.

² As explained in Footnote 2, the base for this percentage and those that follow is the 100 respondents who either are considering the subclass or are unsure about implementing it.

POLICY APPROACH 4

SUPPORT BUSINESS IMPROVEMENT AREAS (BIAS)

The BIA program has shown itself to be an extremely effective self-help tool enabling both commercial and industrial business communities to come together and collectively invest in improvements to municipally owned property as well as promotional and business development activities that strengthen the business district. They fund the investment through a special levy paid by all commercial and industrial property owners within a specific geographic area.

Many of their activities also benefit the municipality at large, including local residents and other businesses. Examples include festivals, public entertainment, sidewalk amenities and beautification, developing public squares and parkettes, marketing programs that attract more people to the community, etc. Yet the businesses in BIAs pay the total cost, often resulting in their total taxes being significantly higher than property taxes paid by comparable businesses in other districts. The subclass could be used to partially compensate businesses in BIAs for their additional investment. Eleven per cent of the Survey respondents considering the subclass are interested in targeting BIAs.

POLICY APPROACH 5

MITIGATE THE IMPACT OF SHIFTS IN PROPERTY VALUES BETWEEN DISTRICTS FOR SMALL BUSINESSES

When a property's Current Value Assessment (CVA) increases greater than the average for its tax class, the property owner may experience an increase in property taxes above a general tax levy increase. The increase often is passed through to the business tenants operating in the property. (See Section 2.6 below.) This can result in tax shifts between different parts of a municipality.

Examples of situations when shifts in property values between districts may occur include:

- In "Growth Areas", where residential or commercial intensification is permitted by the municipality, CVA may increase based on the value increase associated with the redevelopment of properties to higher densities. Property owners and their business tenants may experience increased property taxes as a result.

30% of the Survey respondents considering the subclass indicated that mitigating the impact of high CVA increases on small business was relevant.

- Upgraded infrastructure in a district may lead to higher than average market appreciation leading to higher increases in property values during a reassessment relative to other business areas in the community.

POLICY APPROACH 6

MITIGATE THE IMPACT OF WIDESPREAD REVENUE LOSSES DUE TO CIRCUMSTANCES BEYOND BUSINESSES' CONTROL

Property tax is a significant fixed cost for most businesses. Therefore, revenue decreases can cause previously sustainable property tax amounts to become less affordable. Small businesses are more vulnerable than larger corporations since they often have limited access to financing or to corporate cash reserves. The subclass may be a helpful tool for supporting small businesses through such crises, especially when the impact is expected to last for several years.

The most recent and dramatic example of widespread business revenue reductions for some business types was caused by COVID-19 in 2020 and 2021. Many businesses providing “non-essential” goods and services were required to close or significantly reduce their operations to contain the spread of the pandemic. Impacts for some types of businesses and districts are expected to extend into 2022 and beyond – especially in sectors and areas dependent on tourism or on employment concentrations where there may be widespread continuation of remote working.

Widespread business support has been provided by the federal and provincial governments as well as by many individual municipalities. Specific to property tax stability, the Province continued to use the 2016 CVA for the 2020 and 2021 property tax years and reduced the business education tax (BET) rate to a maximum of 0.88% throughout the province³. The subclass provides an additional tool.

6% of the Survey respondents considering the subclass indicated that providing post-COVID-19 relief to impacted small businesses was a policy driver, while 1% (one person) added that their municipality was interested in providing assistance to small businesses impacted by major road construction.

³ Previously BET rates were variable with businesses in some municipalities paying 1.25%. Reducing all high BET rates to 0.88% resulted in a \$450 million reduction for businesses.

Extended construction projects, where businesses are impacted by road and sidewalk closures or other significant disruptions, are another example. Municipalities could consider using the subclass to provide property tax relief to small businesses located in districts impacted by multi-year road reconstruction or other major construction projects.

2.2 Considerations in Defining Small Business

The subclass was established to provide municipalities with the flexibility to support small businesses through property tax relief. However, there isn't widespread consensus on how "small business" should be defined or identified.

Some considerations and definitions in use by Canadian organizations are summarized below to assist municipalities in thinking about how "small business" should best be defined in view of their policy drivers. Five key considerations are:

1. Ownership Model
2. Total Revenues
3. Number of Employees
4. Number of Locations that the business operates in
5. The Amount of Floor Space occupied

OWNERSHIP MODEL

The terms "independent business" and "small business" often are used interchangeably. The key defining characteristic of an independent business is that the decision-making authority is vested in the local owner(s) and not subject to conditions dictated remotely. Independent businesses can be sole proprietorships, partnerships or incorporated entities.

Franchisees are sometimes considered small businesses since the operator of each location has a degree of operational autonomy and assumes a high degree of the risk and the benefit associated with the business's success. Purchasing a franchise license often provides an easier entry into business formation and self-employment than initiating an unproven business concept with no access to corporate support.

TOTAL REVENUES

The Canadian Revenue Agency (CRA) uses \$500,000 in annual income as the threshold for eligibility for the Small Business Tax Deduction. Eligible businesses must also be Canadian-based (incorporated under the federal Canada Business Corporations Act or similar provincial legislation). This ensures that major businesses headquartered in other countries with limited operations in Canada do not qualify.

NUMBER OF EMPLOYEES

Statistics Canada defines a small business as having fewer than 100 employees. It also collects and publishes data for “micro-businesses” that have fewer than five employees.

Operationally, there is a wide range in the number of employees that different types of businesses have on their payroll. Whether employees are part time, full time or seasonal also impacts total employment numbers.

This notwithstanding, some municipalities may find it useful to include an employment criterion within narrow sectors (e.g. restaurants, retail stores, etc.) and in combination with other criteria. The employee threshold should reflect the local conditions.

NUMBER OF LOCATIONS

Statistics Canada defines an independent business as having a maximum of three locations operating in Canada in the same industry class under the same legal ownership. A limited number of locations better enables the business owner to play a major role in each of their operations.

AMOUNT OF FLOOR SPACE OCCUPIED

The amount of floor space occupied varies widely, depending on the type of activity. Some businesses operating from small offices have multi-million dollar operations and employ hundreds of remote workers. Businesses selling, storing and assembling or fabricating bulky goods require large amounts of floor space regardless of their operating model, revenue or number of employees. Within specific sectors and districts, smaller spaces may be more accessible to start-up businesses because of their lower total rental costs. However, smaller spaces also frequently house locations for large corporations. These considerations notwithstanding, some municipalities may find a floor space criterion useful within narrow sectors and districts and in combination with other criteria. The floor space threshold selected should reflect the local conditions.

2.3 Identifying Small Businesses for Subclass Eligibility

Municipalities are responsible for developing their own eligibility criteria to determine which properties qualify for inclusion in the subclass. All commercial and industrial properties (except properties that are or would be classified in the large industrial property class or the parking lot and vacant land property class, or vacant and excess land), are eligible for inclusion in the subclass.

Municipalities can choose to apply the subclass to eligible properties throughout the entire municipality or to specific portion(s) of the municipality and may establish different requirements for the subclass in different portions of the municipality.

Municipalities may opt to establish a criteria-based approach to identify property where the Subclass will apply. They also have the option of requiring that property owners submit an application for the property to be approved for inclusion in the subclass. They can choose to use either approach, or both.

Some considerations associated with the pre-determined criteria-based approach, geographically targeted approach, and application-based approach are outlined below.

PRE-DETERMINED CRITERIA-BASED APPROACH

Pre-determining property eligibility has clear advantages in reducing the administrative costs associated with using the subclass. However, it limits the eligibility criteria to data elements available to municipalities, either from MPAC or from municipal sources and research. Twenty-five per cent of the Survey respondents considering the subclass indicated that they intended to use the Pre-determined Criteria-based Approach and 12% are considering a hybrid of the Pre-determined Approach supplemented with applications.

The following table describes the potential applicability of data elements available from MPAC. It is provided as a general guide for municipalities and should be considered in conjunction with other data points and/or land-use considerations specific to the municipality. Specific situations with properties and the way they've been coded or nuances in the municipality's policy objectives may alter the comments offered. Municipalities are encouraged to test the approach they're considering in consultation with MPAC before they frame their by-laws.

Applicability of Data Elements Available from MPAC in Determining Small Business Property Subclass Eligibility

DATA POINT	APPROACH	LIMITATIONS	EXAMPLES
Tax Class (RTC and RTQ)	<ul style="list-style-type: none"> Subclass can be applied to commercial and industrial tax classes: C (commercial), X (commercial – new construction), I (Industrial) and J (Industrial - new construction). RTQ should be T (fully taxable). A new code “RTQ 8” will be used to identify properties in the subclass. 	<ul style="list-style-type: none"> May be difficult to administer if only a portion of the property qualifies for the small business subclass, e.g. tenant(s). Properties can have only one RTQ code. Therefore, properties currently coded as Small-Scale On-Farm Businesses, Creative Co-Locations and for Payments in Lieu of Tax (PIL) cannot also be included in the subclass. Their existing RTQ would need to be changed to RTQ 8 or cannot be changed as it would replace the PIL RTQ. 	<ul style="list-style-type: none"> If a municipality has a property that was coded CP (Commercial PIL fully taxable) on their list of eligible properties, MPAC would effectively remove the PIL coding and recode as C8.
Site Area	<ul style="list-style-type: none"> Property site area is readily available. Might be useful in combination with other factors. Municipality should evaluate applicability and cut-off within the specific context of the types of businesses it wants to target and typical site areas of properties they occupy. If used, the threshold ideally should be the largest of similar properties to maintain equity. 	<ul style="list-style-type: none"> On multi-tenant properties, site area is not allocated to individual tenants. Small businesses may occupy large sites (e.g. marinas, RV campgrounds). 	<ul style="list-style-type: none"> If municipal research were to show that shopping centres with sites smaller than five acres are dominated by small businesses, a five-acre site area maximum could be a useful threshold for subclass eligibility.
Total Floor Area	<ul style="list-style-type: none"> Property floor area is readily available. Depending on the valuation method used, the size is either exterior gross floor area (direct comparison approach) or gross leasable area (income approach). One or the other figure is provided without identifying which one. In commercial and industrial condominiums, each unit has its own roll number with floor space. In mixed use structures, the total commercial floor space is provided. Might be useful in combination with other data elements. Municipality should evaluate applicability and threshold figure within the specific context of the types of businesses it wants to target. The threshold figure ideally should be the largest of similar properties to maintain equity. Consideration could be given to having a maximum building structure size to capture the majority of targeted small businesses and permit applications from small businesses located in larger buildings. 	<ul style="list-style-type: none"> Figure is not broken down by floor or tenant except in the case of mixed-use structures or condominiums. Small businesses may occupy large structures, especially in multi-tenant structures. 	<ul style="list-style-type: none"> If all large retail stores in a municipality are corporate chains, properties coded retail might be included up to a maximum 30,000 sq. ft. floor area (for example).

DATA POINT	APPROACH	LIMITATIONS	EXAMPLES
Property Code	<ul style="list-style-type: none"> Detailed property codes are used by MPAC for administrative purposes, such as identifying comparable properties for valuation. They often capture both the type of activity taking place and some structural characteristics to describe property use (e.g. 436 – Freestanding large retail store, national chain, generally greater than 30,000 sq. ft.). Vacant properties are coded according to the most recent use that occupied the space and by how the property is likely to be described for selling purposes. Municipalities are advised against being exclusively reliant on property codes because of the limitations. However, municipalities may find them helpful in combination with other data elements (see examples). Consideration could be given to verbally describing the property types to be included and excluded in the by-law and then using the codes as an initial pre-identification of eligible properties. Properties whose use met the verbal description, but which were coded differently, could be added through the municipalities' Request for Reconsideration process for small business. 	<ul style="list-style-type: none"> MPAC places an emphasis on capturing factors likely to impact property sale valuation. Not every type of business has its own property code (e.g. gyms, commercial schools, and dry cleaners, do not). Some properties could fit more than one code description and the choice has a subjective element. Updates are triggered when new information is provided to MPAC. MPAC focuses on changes to values, classification and tax liability. It is important to recognize that there are some situations where MPAC is not provided up-to-date information. MPAC could be applying out-of-date information. For example, a single family detached home (PC 301) is now used solely as a hair salon; the property value and classification will not be updated unless MPAC is made aware of the change. 	<ul style="list-style-type: none"> In commercial areas, property codes could be used to exclude national chain restaurants (includes franchises), freestanding banks and financial institutions, national chain large retail stores, big box shopping centres. In the Industrial, Institutional and Special series of codes, it might be possible to identify most types of activities the municipality wishes to include from the property codes (e.g. mini-warehouse, industrial mall, industrial condominium, funeral home, etc.).
Structure Code	<ul style="list-style-type: none"> MPAC uses the detailed structure codes as internal valuation. Widespread reliance on structure codes is not recommended. Their use in combination with property codes and other data elements may be warranted in specific situations to exclude properties coded as being eligible for the subclass but in use for purposes other than small business. 	<ul style="list-style-type: none"> Structure codes can be interchangeable. Structure codes are not used for valuation purposes, they are used for identification purposes so may not be reliable for small business identification. Structure codes identify and reflect the design features of any primary and secondary structure and not the activity of a property's current use. Building height also comes into play on some properties as a structure code is given to every height of a building, if a building has an area with a height of 12', 15' and 18'. Three structure codes will exist and may give the impression that 3 different structures exist but that may not be the case. 	<ul style="list-style-type: none"> Properties used for billboards or communication towers could be excluded by using structure codes. Over 200 Structure codes exist and can sometimes only describe part of a building. For example; a car dealership would have a structure code for the showroom and another for the service garage. Many combinations exist making this variable complicated and adds a level of risk.

DATA POINT	APPROACH	LIMITATIONS	EXAMPLES
Current Value Assessment (CVA)	<ul style="list-style-type: none"> • CVA can be used to identify low-valued properties. There may be a correlation between low-valued properties and concentrations of small businesses in some municipalities or districts. • If tax affordability for small business is a policy driver, looking at CVA per sq. ft. might be instructive in identifying neighbourhoods or properties where property tax levels are above average and are threatening small business sustainability. • If CVA or CVA per sq. ft. thresholds are used for defining eligibility for the subclass, municipalities should set thresholds to include groups of similar properties to minimize the likelihood of appeals by properties slightly above the threshold. 	<ul style="list-style-type: none"> • Correlation between low valued properties and small business locations is unlikely to be exact. • Larger municipalities with diverse districts and property values may want to set different thresholds in different areas (e.g. downtown Toronto versus a suburban commercial artery). • Successful assessment appeals may impact subclass eligibility mid-year. • The thresholds would need to be re-visited every four years when assessments are updated 	<ul style="list-style-type: none"> • Calculate CVA/total floor area for properties. Set an “affordability threshold” – for example 25% above the mean – and include properties above that level in subclass.
Change in CVA	<ul style="list-style-type: none"> • If CVA is increasing at a rapid rate in certain districts or properties, the subclass can be used to reduce the impact on small businesses by lowering the tax rate. • If used, the municipality's policy should address the impact on properties previously included in the subclass but which are now experiencing a lower rate of CVA increase. • Pairing the current rate of increase with a consideration of affordability (CVA per sq. ft.) might be an effective approach, since properties' CVA per sq. ft. may still be above average because of previous increases. 	<ul style="list-style-type: none"> • The analysis would need to be repeated every four years when assessments are updated. • Successful assessment appeals may impact subclass eligibility mid-year 	<ul style="list-style-type: none"> • Thresholds could be set based the rate of inflation, average rate of commercial or industrial rent increase or average increase in CVA throughout the municipality.

The information available from MPAC does not address most of the considerations in defining small businesses that are summarized in **Section 2.2** – specifically ownership model, revenues, number of employees or number of locations. Municipalities with detailed business directories may collect some of this information. Where this is the case, municipalities could use it to identify their small businesses and map them to the properties where they're located. Municipal business licensing information may also be helpful.

It may be possible for municipalities to add questions to the surveys and business licensing processes they currently undertake to better identify small businesses in the future. There are third party business directories available that can assist in such initiatives, although considerable data cleaning and supplementary survey work probably would be needed to attain an acceptable level of reliability for the determination of property tax class eligibility.

GEOGRAPHICALLY-TARGETED APPROACH

Municipalities have the option of defining geographic areas within which the subclass will apply. The geographic approach can be combined with using the data elements available from MPAC (as summarized in the table on pages 15-17) or in other municipal data sets such as a business directory. It also can be combined with an application process for eligible small businesses located outside of the defined geographic area(s). Seventeen per cent of the Survey respondents considering the subclass indicated they were considering geographic targeting.

Zoning and Official Plan designations, BIA boundaries, Community Improvement Area boundaries and rights-of-way undergoing multi-year construction projects are examples of geographic areas that may be relevant to the subclass. Geographical targeting also may be a straightforward approach to defining eligibility when small businesses are clustered in specific areas.

APPLICATION-BASED APPROACH

If municipalities wish to target small businesses by their operational characteristics and don't have a business directory or business licensing system that includes the needed information for the targeted businesses, an application-based approach may be necessary to achieve the desired policy goals. This would enable small business operations to be more specifically targeted but would require more extensive administrative procedures.

When considering an application-based approach, it should be noted that small businesses often do not have the staff resources or access to specialized professional services to navigate application processes. Therefore, small businesses and small property owners tend to be less inclined to apply for programs and benefits than larger corporations. Municipalities could consider accompanying their application processes with outreach and education campaigns to ensure that both the targeted small business tenants and associated property owners are aware of the available tax relief and how to apply for inclusion in the subclass. They also may offer application facilitation support in partnership with business organizations such as Chambers of Commerce or BIAs and other small business support programs and agencies.

A hybrid model may help reduce the administrative requirements of an application process while allowing the benefit of small business operational pre-identification. Properties with concentrations of the targeted small businesses could be pre-determined by geographic boundaries and/or property characteristics. Property owners with eligible small business located outside of the pre-determined properties could apply for inclusion.

Once an application for the inclusion of a property in the subclass has been approved, the municipality can opt to have the property remain in the subclass unless it is determined that it no longer meets the eligibility criteria. A simpler process could be used to audit properties – for example periodic visual inspection and/or a requirement for a confirmation email instead of a complete application each year. Options such as these would somewhat reduce the administrative requirements in future years.

Four per cent of Survey respondents considering the subclass indicated they were considering only using an application process. Twelve per cent are considering a hybrid model, using both an application and pre-determined characteristics that automatically result in properties being included in the subclass.

The Regulations require that applications be made by property owners. Property owners would need to identify the proportion of their properties that are used by small businesses meeting the defined criteria. They may be motivated to apply for inclusion to retain and support their small business tenants. Considerations related to property owners and small business tenants are explored in more detail in Section 2.6 below.

2.4 Relationship between Policy Drivers and Defining Subclass Eligibility

The following table illustrates how pre-determined criteria and application processes might be used to define properties eligible for the subclass for each of the major policy drivers discussed in Section 2.1. It is intended for illustrative purposes.

Municipalities may be interested in more than one of the policy drivers and may well develop their own unique combinations of pre-determined criteria and application processes that are relevant to their specific characteristics and the information they have available.

“ In partnership and collaboration with the many members of the working group, the creation of the report will no doubt provide added **value and insight to the municipal community** in their work on the Small Business Subclass.”

Kay Matthews

Executive Director

Ontario Business Improvement Area Association

POLICY DRIVER: NURTURE SMALL BUSINESS DEVELOPMENT	
PRE-DETERMINED CRITERIA	APPLICATION
<ul style="list-style-type: none"> • Property characteristics and geographic areas where small businesses are clustered. • However, non-targeted businesses located in these properties and areas would also be included. 	<ul style="list-style-type: none"> • Enables municipalities to specifically target small business operations meeting the defined criteria while excluding other businesses. • Consider using in combination with pre-determined criteria to reach targeted small businesses outside of pre-determined properties and areas.

POLICY DRIVER: SUPPORT DOWNTOWNS AND MAIN STREETS	
PRE-DETERMINED CRITERIA	APPLICATION
<ul style="list-style-type: none"> • Can be geographically defined. • Would include all businesses instead of just small businesses. However, municipalities may choose to permit this as an incentive for large businesses to locate in the area and support its overall vitality. • Alternatively, a municipality may opt to use property characteristics such as property codes, site area and building floor space thresholds to exclude some large businesses. 	<ul style="list-style-type: none"> • Enables municipalities to specifically target small business operations in downtowns and main streets while excluding other businesses.

POLICY DRIVER: NURTURE INNOVATION DISTRICTS, CREATIVITY ZONES, BUSINESS PARKS	
PRE-DETERMINED CRITERIA	APPLICATION
<ul style="list-style-type: none"> • Can be geographically defined. • Would include all businesses instead of just small businesses. However, municipalities may choose to permit this as an incentive for large businesses to locate in the area and support its overall vitality. • Alternatively, a municipality may opt to use property characteristics such as property codes, site area and building floor space thresholds to exclude some large businesses. 	<ul style="list-style-type: none"> • Enables municipalities to specifically target small business operations in the designated districts while excluding other businesses.

POLICY DRIVER: SUPPORT BIAs	
PRE-DETERMINED CRITERIA	APPLICATION
<ul style="list-style-type: none"> • Can be geographically defined. • Would include all businesses instead of just small businesses. However, a municipality may choose to permit this since all businesses in BIAs contribute to the levy. • Alternatively, a municipality may opt to use property characteristics such as property codes, site area and building floor space thresholds to exclude some large businesses. 	<ul style="list-style-type: none"> • Enables municipalities to specifically target small business operations in the designated districts while excluding other businesses.

POLICY DRIVER: MITIGATE IMPACT OF CVA SHIFTS BETWEEN DISTRICTS	
PRE-DETERMINED CRITERIA	APPLICATION
<ul style="list-style-type: none"> • Properties that have experienced above average CVA increases can be pre-determined. • Areas at risk of future above average CVA increases could be estimated from the Official Plan (OP) designations, real estate trends, infrastructure investment, etc. and pre-emptively included in subclass to mitigate impact on business. • Areas at risk of future CVA decreases can be estimated from market trends and vacancy rates and pre-emptive action taken to mitigate impact on small businesses in other districts within the same tax class. • Would include all businesses in designated areas and properties instead of just small businesses. • Alternatively, a municipality may opt to include property characteristics such as property codes, site area and building floor space thresholds to exclude some large businesses. 	<ul style="list-style-type: none"> • Enables municipalities to specifically target small business operations in the designated districts while excluding other businesses.

POLICY DRIVER: MITIGATE IMPACT OF BUSINESS REVENUE DECREASES	
PRE-DETERMINED CRITERIA	APPLICATION
<ul style="list-style-type: none"> • Geographic areas experiencing revenue loss due to protracted construction projects can be pre-determined. • Would include all businesses in the designated areas instead of just small businesses. • Alternatively, a municipality may opt to use property characteristics such as property codes, site area and building floor space thresholds can be used to exclude some large businesses. • A municipality may choose to use similar criteria as suggested for nurturing small business during periods of widespread revenue decreases (such as were experienced during the COVID-19 pandemic). 	<ul style="list-style-type: none"> • Enables municipalities to specifically target small business operations in the designated districts while excluding other businesses.

2.5 Funding the Subclass

Providing small business properties with reduced taxes requires that municipalities either reduce the total tax levy or achieve revenue neutrality by increasing the tax rate for other property classes. They have the option of funding the small business subclass within the commercial/industrial property class through the adoption of revenue neutral tax ratios, as per section 9 in O. Reg 385/98 under the *Municipal Act*, 2001 and section 2 in O. Reg 121/07 under the *City of Toronto Act*. Alternatively, they can fund it broadly across all property classes.

Each municipality will need to negotiate the balance between providing tax relief substantive enough to achieve its policy goals for small businesses and not increasing tax levels for other properties to the extent that new problems are created. Key considerations include:

- The categories of property owners benefiting from having a strong, sustainable small business sector.
- Tax competitiveness with other municipalities impacting the ability to attract and retain “footloose” businesses.
- Avoiding a sudden and substantive tax increase for other properties.

Municipalities are encouraged to model the impact of different scenarios to inform their decisions. MPAC resources are available to assist. Consultation with interested parties is encouraged and is mandatory for the Province to consider matching the municipality’s tax relief with education property tax reductions to provide further support for small businesses.

The Province has indicated that any provincial reductions in the tax rate for small businesses will be made up by other provincial revenue sources and not passed through to the municipalities.

2.6 Small Business Tenants versus Property Owners

The subclass is intended to support small businesses, not specifically property owners.

Municipalities can require that landlords pass the tax reduction through to their tenants as a condition of eligibility in the subclass in their by-laws. Doing so would enable municipalities to remove properties from the subclass if tenants notify them that they are not receiving the reduction.

Many commercial and industrial tenants have leases whereby they are directly responsible for paying property taxes on the portion of the building they occupy (triple net leases and often double net and net leases and modified gross leases⁴). In these cases, the pass-through of the small business tax reduction is easier to identify.

⁴ See Glossary in Appendix 2 for definitions of these types of leases.

This is not the case for tenants on gross leases, whereby they pay the landlord a lump sum that covers rent plus other expenses including property tax. Small property owners are most likely to use gross leases whereas property management companies and larger commercial property owners tend to use triple net leases.

Municipalities' consultation processes could include gathering information about the prevalence of gross lease arrangements in the types of commercial and industrial properties they are considering for inclusion in the subclass. Where gross leases are used, an outreach to tenants in properties included in the subclass may be the most effective strategy for ensuring that they receive the tax reduction. If the landlord refuses to pass the reduction through, small businesses could notify the municipality and the property could be removed from the subclass.

2.7 Different Types of Municipalities

Ontario municipalities have an enormous variety of characteristics and population sizes. They include rural areas with scattered homes and farms, villages, suburban and exurban regions, cities and the City of Toronto, which is Canada's largest metropolis with a population of about 3 million. Half of the Survey respondents represent rural municipalities and 35% are from municipalities with populations less than 10,000.

It is anticipated that the subclass won't be relevant to the majority of municipalities. This was confirmed by the Survey responses. Only 9% of respondents indicated that their municipalities currently intend to implement the subclass and 65% were unsure. Twenty-Six per cent of respondents indicated that they did not intend to implement the subclass. Most of these were from rural municipalities and municipalities with fewer than 5,000 residents.

Single-tier, lower-tier and upper-tier municipalities have different options and responsibilities for using the subclass. Single-tier municipalities can act independently.

In two-tier municipalities, the by-law must be passed by the upper-tier municipality. The Program Administrator and Appellate Authority can either be upper-tier municipal employees or lower-tier municipal employees appointed by the upper-tier municipality. (See Section 4 for more detail about the Program Administrator and Appellate Authority roles and responsibilities.)

LOWER-TIER MUNICIPALITIES

Lower-tier municipalities interested in using the subclass need to work in concert with their respective upper tier-municipalities to approve the required by-laws. The Survey results suggest that at least three lower-tier municipalities currently are interested in implementing the subclass and that an additional 44 are unsure at this point. Thirty-three lower-tier municipalities indicated that they currently don't intend to implement the subclass.

UPPER-TIER MUNICIPALITIES

At least two upper-tier municipalities currently are interested in implementing the subclass and several more are unsure. No respondents from upper-tier municipalities indicated that they don't intend to implement the subclass.

Respondents from upper-tier municipalities were asked which of the following three approaches they were considering. Eight of the seventeen answered:

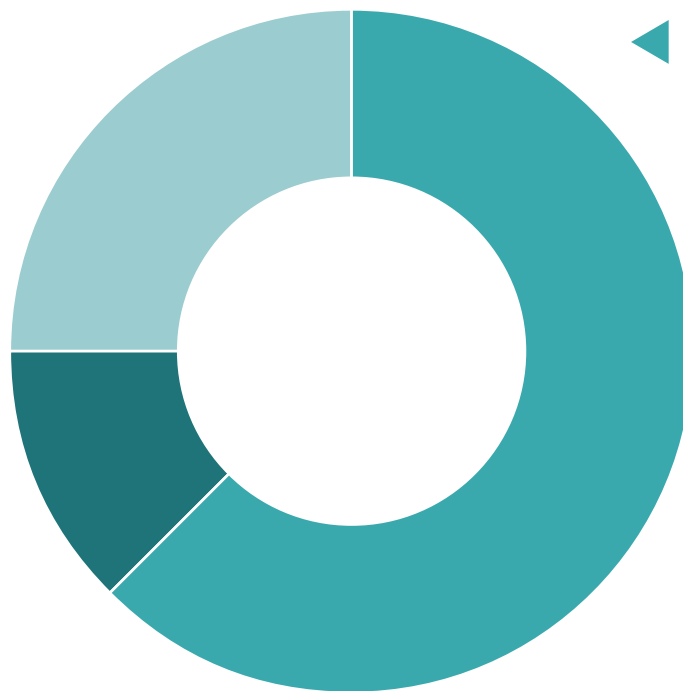
- 62.5% said they favoured a uniform approach across the region.
- 12.5% said they favoured a uniform approach to defining property class eligibility but would permit lower-tier municipalities to opt out.
- 25% said they planned to let each lower-tier municipality decide and would recommend by-laws to their Councils in accordance with their wishes.

25% ▶

planned to let each lower-tier municipality decide and would recommend by-laws to their Councils in accordance with their wishes.

12.5% ▶

favoured a uniform approach to defining property class eligibility but would permit lower-tier municipalities to opt out.



◀ **62.5%**

favoured a uniform approach across the region.



3 Process for Establishing a Small Business Property Subclass

As summarized below, there are 10 main steps in the process to establish the subclass. More detail and technical requirements are available in the Regulations and the Interpretation Bulletin in Appendices 3 and 4.

STEP ONE: ESTABLISH POLICY FRAMEWORK

- Articulate the problem to be addressed by the subclass. Use existing information and/or undertake additional consultation and research to answer key questions. The following considerations are relevant:
 - Consider small business characteristics, trends and issues within the overall context of the municipality's commercial and/or industrial business structure. Refer to Sections 2.1 and 2.2 of this report for guidance.
 - Consider the need to provide additional support to small businesses and whether there are subcategories of particular interest (e.g. commercial and/or industrial; the differentiating characteristics between small businesses needing support and other businesses).
 - Articulate key policy drivers and consider whether the subclass is the best tool to achieve them.
- Refine policy drivers to be achieved by using the subclass and small business characteristics to be targeted.

- In two-tiered municipalities, it is recommended that both upper- and lower-tier municipalities participate in establishing policy framework (or in deciding that subclass is not relevant).

STEP TWO: ESTABLISH SUBCLASS ELIGIBILITY CRITERIA

- Relate desired policy drivers and characteristics of small businesses to be targeted to property characteristics and geographic areas. Refer to Section 2.3 of the report for guidance.
- Look at geographic clustering and correlation between targeted businesses and property characteristics.
- Consider the extent to which policy drivers can be achieved by defining eligibility through pre-determined criteria (property-based and/or geographic).
- Consider the pros and cons of using an application-based process either alone or in combination with pre-determined eligibility.
- In two-tiered municipalities, consider whether the same approach should be used throughout the region for greater simplicity and consistency or if there are strong reasons for a different approach in some lower-tier municipalities (e.g. due to differences in business characteristics and issues between towns and rural areas).

STEP THREE: MODEL IMPACT OF ONE OR MORE SCENARIOS

- Estimate the number of properties likely to be included in the subclass and the share of the assessed value for the tax class they include.
- Estimate the total amount of municipal tax relief that is associated with desired discount rate(s) up to a maximum of 35% (as set out in the Regulation).
- Consider options for reducing the total levy and/or increasing the tax rate for other properties. Refer to Section 2.5 of the report for guidance.
- In two-tiered municipalities, it is recommended that both upper- and lower-tier municipalities be involved in the modelling process.

STEP FOUR: CONSULT WITH STAKEHOLDERS

- Consultation should include small businesses as well as the broader business community and residents. The issues small businesses face and their need for property tax relief should be discussed as well as the options under consideration for determining subclass eligibility and potential impact on the tax rate and tax amounts for other types of properties.
- Municipalities may opt to also consult at an earlier stage of the process.
- Municipalities that have previously consulted with and researched their small business communities and their need for tax relief may be in a position to define their policy framework and eligibility criteria without additional consultation. They can opt to introduce the subclass to provide tax relief for the municipal property

tax without additional consultation, potentially enabling them to implement the subclass sooner. Consultation can then be undertaken, the subclass modified if required and the Minister of Finance requested to match the municipal tax reduction with an education tax reduction in a later year.

- In two-tiered municipalities, the upper-tier municipality is responsible for ensuring that consultation has been undertaken throughout its jurisdiction. However, it is recommended that lower-tier municipalities also be involved in the process.

STEP FIVE: PASS MUNICIPAL BY-LAW

- The subclass is brought into effect by the single-tier or upper-tier municipal council passing a by-law opting to have the subclass apply to defined property classes and to the entire municipality or defined portions of the municipality. The by-law should describe the eligibility criteria to be met by a pre-determined eligibility process and/or application process.
- Consider including in the by-law that properties remain in the subclass until the municipality determines they are no longer eligible and advises MPAC to remove them.
- Consider including the process to be used to confirm continued eligibility. For example, specify an annual notification process requiring property owners to confirm their continued eligibility and inviting the owners of properties not included – but which meet the eligibility criteria – to request their inclusion through whatever process the municipality is using.
- Consider specifying that the final assessment roll for the previous year will be used to determine eligible properties to simplify in-year administration.
- Consider whether properties with RTQ codes for Small-Scale On-Farm Businesses (7), Creative Enterprise Facility (9), and Payments in Lieu of Tax should be included in the subclass. If so, their current RTQ codes will either be replaced or cannot be removed depending on whether the property has already been designated for an optional property class or PIL.
- The by-law can require property owners to pass the tax deduction through to their tenants as a condition of eligibility for the subclass. Doing so enables the municipality to remove the property from the subclass if it is notified that the pass-through has not happened.

STEP SIX: APPOINT PROGRAM ADMINISTRATOR AND APPELLATE AUTHORITY

- The single-tier or upper-tier municipal council is required to appoint a Program Administrator and Appellate Authority.
- The Program Administrator is responsible for determining which properties meet the defined criteria and therefore are eligible for inclusion in the subclass, for making the list available for public inspection and for providing the list to MPAC. If there is an application process, the Program Administrator is responsible for approving or denying applications. The Program Administrator also is required to establish a process whereby an owner can make a request for reconsideration.

- The Appellate Authority is responsible hearing appeals about whether or not properties should be included in the subclass. The Appellate Authority does not hear appeals of assessed value, which will continue to be directed to the Assessment Review Board.
- The ongoing responsibilities of the Program Administrator and Appellate Authority are summarized in Section 4 of the report below.
- The Program Administrator and Appellate Authority should be different employees of the municipality. Upper-tier municipalities can appoint employees of lower-tier municipalities to which the By-law applies to undertake these roles within their jurisdictions.

STEP SEVEN: IDENTIFY PROPERTIES INCLUDED IN SUBCLASS

- The Program Administrator applies the pre-determined criteria and/or implements an application process as set out in the municipal By-law.
- Properties are to be identified on a publicly accessible registry. The following information should be included but is not limited to:
 - Assessment Roll Number
 - Property Address
 - Unit Number(s)
(if only some portions of the property are included in the subclass)
 - Floor Space included
(if only some portions of the property are included in the subclass)
- The registry is to be established by single-tier or upper-tier municipalities.

STEP EIGHT: PROVIDE MPAC WITH LIST OF PROPERTIES IN SUBCLASS

- The list to be provided by single-tier or upper-tier municipalities.
- List should include:
 - 19-Digit Assessment Roll Number
 - Municipal Street Number
 - Municipal Street Name
 - Qualifying Reality Tax Class & Reality Tax Qualifier (RTC/RTQ)
- A copy of the by-law or by-law number should also be provided

STEP NINE: REQUEST MINISTER OF FINANCE TO MATCH MUNICIPAL TAX REDUCTION WITH EDUCATION TAX REDUCTION

- Request to be made by municipalities
- Submission should include:
 - By-law adopting the subclass.
 - Overview of program requirements.
 - Estimated total municipal tax relief to small businesses.
 - Confirmation of consultation with business community.

- Submissions should be sent directly to the Minister of Finance, with a copy to info.propertytax@ontario.ca, prior to March 31 for the applicable taxation year.
- The Minister will review each submission and determine whether to match the municipal reductions on a case-by-case basis.

STEP TEN: ADDING PROPERTIES IN THE SUBCLASS TO THE ASSESSMENT ROLL

- A new RTQ code 8 will be used to identify properties in the subclass. Therefore, properties that make Payments in Lieu of Tax, or are already coded in another subclass such as Creative Enterprise Facilities or Small-Scale On-Farm Businesses, may not be eligible.
- MPAC will be able to make a bulk upload to the subclass for properties where the total assessment (CT, XT, IT and JT portions) is included. A manual process will be used for properties where exceptions are identified and only a portion of the property's assessment is to be included in the subclass.

Approximate Timelines for 2022 Implementation (exact dates may change from year to year and will be confirmed annually)

- **October 4, 2021:** deadline for MPAC to receive list of subclass properties to include changes in year-end Assessment Roll (finalized by MPAC December 14, 2021).
- **December 14, 2021:** deadline for MPAC to receive list of subclass properties to include them in Post Roll Amended Notices (PRANs). Notices will be delivered to municipalities in March 2022.
- **After December 14, 2021:** MPAC will include properties added to the subclass by Property Assessment Change Notices (PACNs), which are issued monthly to municipalities from May to November. This makes them eligible for a Supplementary Assessment.

“This report and its insights go a long way to providing some fundamental information and technical interpretations for municipalities to move toward in building and **re-building strong and vibrant small business** and by extension local economies. There is no better time than the present to move forward on this quest.”

John Kiru

Executive Director

Toronto Association of Business Improvement Areas (TABIA)



4 Ongoing Administrative Considerations

4.1 Confirming Continued Eligibility of Properties

The Program Administrator is responsible for confirming the continued eligibility of properties included in the subclass.

The Program Administrator is permitted to conduct an audit including a physical inspection of properties and/or requiring that documents verifying the continued eligibility of the property be submitted. The municipality's by-law should include the process to be followed.

Properties determined to be no longer eligible for the subclass are removed retroactive to the beginning of the taxation year or the date the property stopped meeting the conditions for inclusion in the subclass, whichever is later.

4.2 Adding new properties eligible for subclass

Municipalities using an application-based process may wish to invite new applications each year.

As described in Section 4.1, any new properties meeting the pre-determined eligibility criteria should be added to the subclass.

The Program Administer should update the property listings and registry each year and provide MPAC with the revised list (as summarized in Steps 7 and 8 above).

4.3 Requests for Reconsideration

As summarized in Step 6 above, the Program Administrator is required to establish a process through which property owners can request reconsideration of their property's eligibility for inclusion in the subclass. The request must be made within 90 days after the Program Administrator makes the list of properties approved for inclusion available, or for application-based processes within 90 days after the Program Administrator gives notice of their determination. The Program Administrator is required to provide the property owner with the results of the reconsideration within 90 days after the request is made.

4.4 Appeals

Any person can appeal the Program Administrator's decisions about the inclusion of properties in the subclass to the Appellate Authority. Property owners are first required to submit a Request for Reconsideration before they can file an appeal with the Appellate Authority. The deadline for doing so is 90 days after the Program Administrator has given notice of the decision.

The Appellate Authority is required to hold a hearing to determine if the property should have been approved for inclusion in the subclass. The hearing can be held orally or in writing.

4.5 Annual timelines

Year-End Update: Municipalities looking to add properties to the subclass for the following tax year should have their final list and approved by-law to MPAC by the first week of October. This will ensure that MPAC has sufficient time to upload properties prior to Year-End cut-off.

In Year Changes: Any properties submitted on a list for the subclass that were received after year-end cut-off and prior to the roll delivery will be prioritized for PRANs for the beginning of the following year. All efforts will be made to add those properties to the Q1 PRAN extracts to enable municipalities to include them in their budget process for the taxation year. PRAN extracts occur monthly from January to December.

Subsequently, any new properties/lists received in year from municipalities will be subject to PACNs as an alternative. PACN extracts occur monthly from April to October.

MPAC will only use Special Amended Notices (SAN) where a property or properties has been identified by the municipality as qualifying for the subclass and it's beyond the timeline in which a PRAN or PACN is no longer a viable option. SAN extracts occur March to December of the calendar year.

Appendix 1: Working Group Members:

ORGANIZATION	MEMBER
Association of Municipalities in Ontario (AMO)	Craig Reid , Sr. Advisor
Municipal Finance Officers' Association (MFOA)	Heather Brown , Manager of Accounting and Corporate Services
Municipal Property Assessment Corporation (MPAC)	Brian Gordon , Regional Manager, Municipal and Stakeholder Relations Michelle Lindquist , Regional Manager, Municipal and Stakeholder Relations
Ontario BIA Association (OBIAA)	Kay Matthews , Executive Director
Ontario Municipal Tax and Revenue Association (OMTRA)	Casey Brendon , President; also representing City of Toronto Revenue Services (Director)
Ontario Municipal Tax and Revenue Association (OMTRA)	Krista O'Brien ; also representing City of Ottawa, Tax Billing & Control (Program Manager)
Ontario Municipal Tax and Revenue Association (OMTRA)	Maureen Zabiuk , Board Member; also representing City of Vaughan, Property Tax & Assessment (Manager)
Toronto Association of BIAs (TABIA)	John Kiru , Executive Director
MUNICIPAL REPRESENTATIVES	
City of Barrie	Grace Marsh , Revenue and Property Tax (Manager)
City of Mississauga	Connie Mesih , Revenue & Material (Director)
City of Oshawa	Kim Villeneuve , Taxation Services (Manager)
City of Sault St. Marie	Lisa Petrocco , Taxation (Manager)
County of Bruce	Edward Henley , Corporate Services (Director)
Halton Region	Christine Carrington , Economic Development (Manager)
Halton Region	Kavita McBain , Corporate Budgets & Tax Policy (Manager)
Halton Region	Melric Roche , Corporate Budgets & Tax Revenue (Acting Manager)
Region of Durham	Dana Howes , Sr. Economist
Region of Peel	Maggie Wang , Financial Policy & Development Finance (Manager)
Region of Waterloo	Craig Dyer , Commissioner of Corporate Services / Chief Financial Officer
Region of Waterloo	Matthew Chandy , Economic Development (Manager)
Region of York	Bonny Tam , Tax (Manager)
Region of York	Jonathan Wheatle , Economic Strategy (Director)
Town of Milton	Steven Radenic , Assessment Base Management (Supervisor)
Town of St. Marys	Andre Morin , Director of Finance / Treasurer

Appendix 2: Glossary of Terms

Business Improvement Area (BIA) – An association of local business people and commercial property owners and tenants that work in partnership to organize, finance, and carry out physical improvements and promote economic development in their district.

COMMERCIAL LEASE TYPES

Gross Lease The tenant pays a single amount to the landlord that covers base rent and all incidental expenses.

Modified Gross Lease The tenant pays base rent and shares specified incidental expenses with the landlord. These may or may not include property tax.

Net Lease The tenant typically pays for one incidental expense directly. In a single net lease, the tenant usually pays the base rent plus property taxes (though in some cases, they might pay for insurance or utilities instead). The landlord pays all other expenses.

Double Net Lease The tenant usually pays the base rent plus two incidentals—for example, property taxes and insurance. The landlord covers all other expenses.

Triple Net Lease The tenant typically pays the base rent, plus property taxes, building insurance and utilities, as well as other operating and maintenance costs. The landlord assumes no costs, other than those for structural repairs.

Community Innovation Area A geographic area where leading-edge anchor institutions and companies cluster and connect with start-ups, business incubators and accelerators. The area is also usually physically compact, transit-accessible, and technically wired and offers mixed-use housing, office, and retail.

Creativity Zone A geographic area in which the role of arts and culture is wholly integrated part of the local economy.

Current Value Assessment (CVA) The amount of money a property would realize if sold at arm's length by a willing seller to a willing buyer, as outlined in the Assessment Act as of the legislated valuation date.

Payments in Lieu of Taxes (PILT) Federal and provincial properties are exempt from property taxation and generally pay a PILT, which approximates the taxes that would be paid if the property was not exempt.

Post Roll Amended Notices (PRAN) Also known as an Amended Property Assessment Notice, it's a notice issued at any time during the taxation year to correct an error in the assessment or classification of a property that has resulted from incorrect factual information about the property.

Property Assessment Change Notice (PACN) A notice issued to a property owner during the year when there has been a change such as an addition, new construction or renovation or a change to a property's classification or tax exemption status.

Property Code An administrative tool used by MPAC to organize properties.

Realty Tax Class (RTC) A partition's tax classification is based on the legislation found in O. Reg. 282/98 and is used by taxing authorities in conjunction with the Tax Qualifier to determine the rate of taxation.

Realty Tax Qualifier (RTQ) A partition's tax qualifier is used by taxing authorities in conjunction with the Realty Tax Class to determine the rate of taxation.

Site Area The area of any land on which development is or is to be carried out.

Special Amended Property Assessment Notice (SAN) An amendment to the Roll for new legislative provisions that didn't previously exist (such as a new tax program).

Structure Code A property-specific code used by MPAC to identify and capture the design features of a structure.

Total Floor Area The sum total of the total areas of all floors in a building or structure whether at above or below grade measured between the exterior faces of the exterior walls of the building.

Appendix 3: Ontario Regulation 331/21

ONTARIO REGULATION 331/21

made under the

ASSESSMENT ACT

Made: May 6, 2021

Filed: May 7, 2021

Published on e-Laws: May 7, 2021

Printed in *The Ontario Gazette*: May 22, 2021

Amending O. Reg. 282/98

(GENERAL)

1. Ontario Regulation 282/98 is amended by adding the following Part:

PART III.0.2

SMALL BUSINESS SUBCLASS

APPLICATION AND DEFINITIONS

23.0.6 This Part applies with respect to the 2021 and subsequent taxation years.

23.0.7 In this Part,

“Appellate Authority” means,

- (a) in respect of a single-tier municipality that has passed a by-law described in subsection 23.0.8 (2), the employee of the municipality who is appointed by the municipality to hear appeals under section 23.0.12 in connection with the by-law, or
- (b) in respect of an upper-tier municipality that has passed a by-law described in subsection 23.0.8 (2),

- (i) the employee of the upper-tier municipality who is appointed by the municipality to hear appeals under section 23.0.12 in connection with that by-law, or

- (ii) the employee of a lower-tier municipality to which the by-law applies who is appointed by the upper-tier municipality to hear appeals under section 23.0.12 in connection with that by-law; (“autorité d’appel”)

“Program Administrator” means,

- (a) in respect of a single-tier municipality that has passed a by-law described in subsection 23.0.8 (2), the employee of the municipality who is appointed by the municipality to exercise the powers, duties and functions set out in this Part in connection with the by-law, or

- (b) in respect of an upper-tier municipality that has passed a by-law described in subsection 23.0.8 (2),

- (i) the employee of the upper-tier municipality who is appointed by the municipality to exercise the powers, duties and functions set out in this Part in connection with the by-law, or

(ii) the employee of a lower-tier municipality to which the by-law applies who is appointed by the upper-tier municipality to exercise the powers, duties and functions set out in this Part in connection with the by-law; (“administrateur du programme”)

SMALL BUSINESS SUBCLASS

23.0.8 (1) A small business subclass is prescribed for each of the following classes:

1. The commercial property class.
 2. The industrial property class.
 3. Any optional class that contains property that would otherwise be included in the commercial property class or the industrial property class, other than the parking lots and vacant land property class and the large industrial property class.
- (2) The small business subclass applies for a property class within a single-tier or upper-tier municipality only if the council of the single-tier or upper-tier municipality has passed a by-law that opts to have the subclass apply for that property class.
- (3) A by-law opting to have the subclass apply may specify that the subclass only applies to a portion of the municipality.
- (4) A by-law opting to have the subclass apply may establish different requirements for the subclass in different portions of the municipality.
- (5) The small business subclass consists of land which the Program Administrator has approved for inclusion in the subclass for the relevant taxation year in accordance with section 23.0.9 if the land has not subsequently ceased to be included in the subclass as a result of the application of this Part.
- (6) The Program Administrator shall,
- (a) provide the assessment corporation with a list of the properties, or portions of properties, that are approved for inclusion in the subclass for a taxation year; and
 - (b) make the list available for public inspection by electronic means.

INCLUSION IN SUBCLASS

23.0.9 (1) The Program Administrator shall approve land for inclusion in the small business subclass for a taxation year if the Program Administrator determines that the land,

- (a) is used by the owner or a tenant for a small business within the meaning of the by-law described in subsection 23.0.8 (2) that applies in respect of the municipality;
 - (b) would not be in the parking lots and vacant land property class if a by-law referred to in section 13 had been passed opting to have that class apply within the municipality;
 - (c) would not be in the large industrial property class if a by-law referred to in section 14 had been passed opting to have that class apply within the municipality;
 - (d) is not vacant land; and
 - (e) meets any additional eligibility requirements set out for the subclass in the by-law described in subsection 23.0.8 (2) that applies in respect of the municipality.
- (2) At any time after the Program Administrator determines that land should be included in the small business subclass, the Program Administrator may conduct an audit to verify that the land continues to meet the requirements set out in subsection

(1) and the owner must,

(a) allow a person selected by the Program Administrator to inspect the land and to inspect any documents relating to the eligibility of the land in order to verify whether the land continues to meet the requirements set out in subsection (1); and

(b) submit further information or documents as may be required by the Program Administrator in order to assist in the verification.

(3) If the Program Administrator determines that an owner of land included in the small business subclass has not complied with an audit conducted under subsection (2),

(a) the Program Administrator shall provide the owner of the land and the assessment corporation with notice of the determination; and

(b) the land shall cease to be included in the subclass retroactive to the beginning of the taxation year in which the determination was made.

(4) If the Program Administrator determines that land no longer meets the requirements set out in subsection (1),

(a) the Program Administrator shall provide the owner of the land and the assessment corporation with notice of the determination; and

(b) the land shall cease to be included in the subclass retroactive to the beginning of the taxation year or the date the land stopped meeting the conditions for inclusion in the subclass, whichever is later.

REQUIREMENT TO SUBMIT APPLICATION

23.0.10 (1) This section applies if a by-law opting to have the small business subclass apply in a municipality requires that an application be submitted to the Program Administrator in order for land to be approved for inclusion in the small business subclass for a taxation year.

(2) A by-law described in subsection (1) may provide that the owner of the land or the treasurer of a municipality may submit an application in respect of land in the municipality.

(3) The Program Administrator shall, after reviewing the application, approve the land for inclusion in the small business subclass if the Program Administrator determines that the land meets the requirements set out in subsection 23.0.9 (1).

(4) Despite any application requirement in a by-law described in subsection (1), the Program Administrator may approve land for inclusion in the small business subclass in the absence of an application if,

(a) the land was approved for inclusion in the subclass for the previous taxation year; and

(b) the Program Administrator determines that the land continues to meet the requirements set out in subsection 23.0.9 (1).

(5) The Program Administrator shall provide notice to the owner of the land of the determination whether or not to approve the land for inclusion in the small business subclass and, if the application to approve the land was submitted by the treasurer of the municipality, to the treasurer.

REQUESTS FOR RECONSIDERATION

23.0.11 (1) A request for reconsideration described in subsection (2) with respect to whether land is included in the small business subclass shall be made according to the procedure set out in this section instead of the procedure set out in section 39.1 of the Act.

(2) An owner of land may request that the Program Administrator reconsider,

(a) a determination made under subsection 23.0.9 (1) as to whether the land should be approved for inclusion in the small business subclass;

(b) a determination made under subsection 23.0.9 (3) as to whether the owner has complied with an audit; or

(c) a determination made under subsection 23.0.9 (4) as to whether the land meets the requirements set out in subsection (1) of that section.

(3) The following deadlines apply with respect to a request for reconsideration:

1. Subject to paragraph 2, for a determination made under subsection 23.0.9 (1), the request must be made within 90 days after the Program Administrator makes the list of properties approved for inclusion in the subclass for the taxation year available for public inspection under subsection 23.0.8 (6).

2. If the municipal by-law requires an application be submitted to the Program Administrator in order for land to be approved for inclusion in the small business subclass for a taxation year, the request must be made within 90 days after the Program Administrator gives notice of the determination under subsection 23.0.10 (5).

3. For a determination under subsection 23.0.9 (3), the request must be made within 90 days after the Program Administrator gives notice of the determination.

4. For a determination made under subsection 23.0.9 (4), the request must be made within 90 days after the Program Administrator gives notice of the determination.

(4) The request must set out the basis for the owner's request and all relevant facts.

(5) The Program Administrator shall consider the request and, for this purpose, may request further information from the owner.

(6) The Program Administrator shall provide the owner with the results of the reconsideration within 90 days after the day the request is made.

(7) If the Program Administrator determines that land should have been approved for inclusion in the subclass, or that it should not have ceased to be included in the subclass, the Program Administrator shall,

(a) give notice of the determination to the clerk of the municipality;

(b) update the list described in subsection 23.0.8 (6);

(c) provide the updated list to the assessment corporation; and

(d) make the updated list available for public inspection by electronic means.

(8) After receiving notice of the Program Administrator's determination, the clerk of the municipality shall alter the tax roll accordingly and taxes shall be levied in accordance with the amended roll.

APPEALS

23.0.12 (1) An appeal with respect to whether land is included in the small business subclass shall be made according to the procedure set out in this section instead of the procedure set out in section 40 of the Act.

(2) A person who would be entitled to appeal the classification of a property under section 40 of the Act but for the application of subsection (1) may instead appeal the following decisions to the Appellate Authority:

1. A determination of the Program Administrator under subsection 23.0.9 (1) as to whether land should be approved for inclusion in the small business subclass.

2. A determination of the Program Administrator under subsection 23.0.9 (3) as to whether an owner has complied with an audit.

3. A determination of the Program Administrator under subsection 23.0.9 (4) as to whether land meets the requirements set out in subsection (1) of that section.

(3) Subject to subsection (4), no appeal to the Appellate Authority may be made by a person who is entitled to make a request for reconsideration under section 23.0.11 in respect of the land if the person has not made the request within the time limit set out in subsection (3) of that section.

(4) If, in the opinion of the Appellate Authority, there are extenuating circumstances explaining why a request for reconsideration in respect of the land was not made within the time limit set out in subsection 23.0.11 (3), the Appellate Authority may, on an application submitted by the person within 180 days after the applicable deadline in that subsection, extend the deadline for making a request under that subsection.

(5) The deadline for appealing a determination of the Program Administrator to the Appellate Authority is 90 days after the Program Administrator has given notice of the decision to the owner of the land or provided the owner of the land with the results of a reconsideration, whichever is applicable.

(6) The Appellate Authority shall hold a hearing to determine whether the land should have been approved for inclusion in the subclass or should not have ceased to be included in the subclass.

(7) The hearing may be held orally or in writing at the discretion of the Appellate Authority.

(8) The following persons are parties to the appeal:

1. All persons appealing and all persons whose assessment is the subject of the appeal.

2. The Program Administrator.

(9) Subsections 40 (2), (3.1), (9), (14), (15), (22) and (28) of the Act apply, with necessary modifications, to an appeal to the Appellate Authority under this section.

(10) Upon determining the issue, the Appellate Authority shall give the parties, the assessment corporation, the Assessment Review Board and the clerk of the municipality a copy of the decision.

(11) If the Appellate Authority determines that the land should have been approved for inclusion in the subclass, or that it should not have ceased to be included in the subclass, the Appellate Authority shall direct the Program Administrator to approve the property for inclusion in the subclass.

(12) After receiving notice of the Appellate Authority's determination,

(a) the clerk of the municipality shall alter the tax roll accordingly and taxes shall be levied in accordance with the amended roll;

(b) the Program Administrator shall,

(i) update the list described in subsection 23.0.8 (6),

(ii) provide the updated list to the assessment corporation, and

(iii) make the updated list available for public inspection by electronic means.

(13) The Appellate Authority may state a case under section 43 of the Act with respect to the matters set out in subsection (2).

Commencement

3. This Regulation is deemed to have come into force on January 1, 2021.

Made by: Peter Bethlenfalvy
Minister of Finance

Date made: May 6, 2021

Appendix 4: New Optional Small Business Property Subclass – May 2021



Ministry of Finance

NEW OPTIONAL SMALL BUSINESS PROPERTY SUBCLASS May 2021

As announced in the *2020 Ontario Budget*, the Province is providing municipalities with the flexibility to target property tax relief to eligible small businesses through the adoption of a new optional small business property subclass. Amendments to O. Reg. 282/98 under the *Assessment Act*, O. Reg. 73/03 under the *Municipal Act*, 2001 and O. Reg. 121/07 under the *City of Toronto Act*, 2006 were filed on May 7, 2021, which implement the subclass.

This bulletin provides municipalities with an overview of implementation details, including requirements for municipal by-laws, administration of the subclass and provincial matching of municipal property tax reductions with education property tax reductions.

IMPLEMENTATION

Municipal By-Law

Municipalities that choose to implement the optional small business property subclass are required to pass a municipal by-law providing the following:

- The decision to adopt the subclass
 - In two-tiered municipalities, the upper-tier municipality must pass a by-law to adopt the subclass.
- The subclass tax reduction to be applied to the commercial and/or industrial class municipal tax rate
 - The reduction can be set up to 35% of the municipal rate for the property class.
- Requirements that the property must meet to be included in the subclass
 - Municipalities have a variety of priorities that may influence the definition of “small business” and, as such, are in the best position to define eligibility criteria that reflect their local priorities and needs.
 - Note that all commercial and industrial properties (except properties that are or would be classified in the large industrial property class or the parking lot and vacant land property class, or vacant or excess land), are eligible to be included in the new small business property subclass.

- Appointment of a Program Administrator to administer the program, including approving properties for inclusion in the subclass, notifying property owners of decisions and reviewing requests for reconsideration related to a property's eligibility for inclusion in the subclass
- Appointment of an Appellate Authority to hear any appeals of the Program Administrator's eligibility decisions

Municipalities may also choose to require in municipal by-law that landlords pass the tax reduction to tenants as a condition of eligibility in the subclass.

As part of the process of developing a small business property subclass by-law, municipalities are strongly encouraged to consult with their local business stakeholders and other interested parties.

Program Administration

Municipalities are responsible for establishing detailed eligibility criteria for the optional small business subclass. This would require the municipality to develop and administer a process to identify or approve eligible properties for inclusion in this subclass.

Through the appointment of a Program Administrator, municipal staff would identify qualifying properties classified in the commercial or industrial property classes, or both, that meet the eligibility criteria. This could be done either through an application-based process or through a criteria-based determination process. Properties approved for inclusion in the subclass by the Program Administrator must be listed in a publicly accessible registry (details of the registry requirements are found in the Municipal Checklist below). The Program Administrator would also be required to establish a process where an owner may make a request for reconsideration.

Municipalities can utilize the Ontario Property Tax Analysis (OPTA) system to build scenarios and model tax impacts of adopting the small business subclass.

Municipalities are required to notify the Municipal Property Assessment Corporation (MPAC) of the properties included in the subclass, such that MPAC can classify the property within the small business property subclass for taxation purposes.

Municipalities will also be responsible for monitoring ongoing eligibility, updating the registry of eligible properties and notifying MPAC when properties become eligible or ineligible for the subclass as a result of a municipal determination.

Municipalities are also required to appoint an Appellate Authority to hear appeals about whether or not the property should be included in the subclass.

Appeals of assessed value would continue to be directed to the Assessment Review Board.

Funding the Subclass

Consistent with other property subclasses, municipalities can fund the small business subclass either by absorbing the cost through a levy decrease or by funding it broadly across all property classes.

Municipalities also have the option of funding the small business subclass within the commercial and/or industrial property class through the adoption of revenue neutral tax ratios, as per section 9 in O. Reg 385/98 under the Municipal Act, 2001 and section 2.2 in O. Reg. 121/07 under the City of Toronto Act, 2006.

The adoption of the subclass, including how the tax reduction is funded, is a municipal decision. As with other tax rate decisions, municipalities are responsible for understanding the potential tax impact on affected taxpayers. Municipalities are strongly encouraged to consult with their local business stakeholders and other interested parties prior to finalizing their decision-making.

Provincial Matching of Tax Reductions

As announced in the 2020 Budget, the Province will consider matching municipal property tax reductions with education property tax reductions to provide further support for small businesses. To qualify:

- Municipalities would notify the Minister of Finance of the decision to adopt the subclass and submit a municipal by-law outlining the program requirements as well as estimated total municipal tax relief to small businesses.
- Municipalities would conduct consultations with business stakeholders regarding the small business property subclass.
- The Minister would review each submission and determine whether to match municipal reductions on a case-by-case basis.

Submissions to the Minister of Finance can be sent directly to the Minister, with a copy to info.propertytax@ontario.ca, prior to March 31 for the applicable taxation year.

Hon. Peter Bethlenfalvy

Minister of Finance, and President of the Treasury Board
Frost Building South, 7th Floor
7 Queen's Park Cres.
Toronto, ON M7A 1Y7
Minister.fin@ontario.ca

Regulations

Regulations implementing the small business property subclass are available on the Government of Ontario's e-laws website at www.ontario.ca/laws. These include:

- O. Reg. 282/98 under the Assessment Act is amended by O. Reg. 331/21 establishing the optional small business property subclass
- O. Reg. 73/03 under the Municipal Act, 2001 is amended by O. Reg. 332/21 setting the municipal reduction factor for the optional small business property subclass
- O. Reg. 121/07 under the City of Toronto Act, 2006 is amended by O. Reg. 333/21 setting the municipal reduction factor for the optional small business property subclass

FURTHER INFORMATION

Municipalities with any questions regarding the optional small business property subclass may contact the Ministry of Finance at info.propertytax@ontario.ca.

Remuneration and Expenses Paid to Members of Council and Council Appointees During 2021

Presented To:	Finance and Administration Committee
Meeting Date:	March 29, 2022
Type:	Correspondence for Information Only
Prepared by:	Christina Dempsey Accounting Services
Recommended by:	General Manager of Corporate Services

Report Summary

This report provides information regarding expenses incurred by Members of Council for 2021. This report is prepared in accordance with By-law 2016-16F respecting the payment of expenses for Members of Council.

Relationship to the Strategic Plan, Health Impact Assessment and Community Energy & Emissions Plan (CEEP)

This report supports Council's Strategic Initiative to Demonstrate Innovation and Cost-Effective Service Delivery. It specifically continues the evolution of business planning, financial and accountability reporting systems to support effective communication with taxpayers about the City's service efforts and accomplishments. This report has no direct connection to the Community Energy & Emissions Plan.

Financial Implications

There is no financial impact as the amounts are within the approved operating budgets.

Background

Attached is the annual Treasurer's Statement of Remuneration and Council Expenses for the period January 1, 2021 to December 31, 2021 for the City of Greater Sudbury Mayor, Councillors and council appointees for Council, committees, panels and other entities.

Payments to the City of Greater Sudbury members of Council were made under the authority of Remuneration to Members of Council and Local Boards By-law 2018-145 and amended by By-law 2019-154 and the Payment of Expenses for Members of Council and Municipal Employees By-law 2016-16F which were passed pursuant to Section 283 of the Municipal Act. In accordance with the City's by-law on Transparency and Accountability, the City of Greater Sudbury discloses an itemized statement of Council expenses on a quarterly and annual basis.

Payments made to City of Greater Sudbury Council appointed members to other entities were paid pursuant to Section 283 of the Municipal Act and reported to the Treasurer as required under Section 284(3) of the Municipal Act.

The annual Treasurer's Statement of Council Expenses discloses the total transactions by member of Council. The appendices disclose the details of each transaction including payee, date paid, amount, general description and name of benefitting organization if applicable.

Below is a list of other entities from which Council or appointees may receive remuneration or reimbursement:

AMO – Association of Municipalities of Ontario
Board of Management for the Downtown Sudbury Business Improvement Area
Board of Management for the Flour Mill Business Improvement Area
Committee of Adjustment
CUTA – Canadian Urban Transit Association
Election Compliance Audit Committee
Fence Viewers
FONOM – Federation of Northern Ontario Municipalities
The City of Greater Sudbury Community Development Corporation
Greater Sudbury Housing Corporation
Greater Sudbury Public Library
Greater Sudbury Police Services Board
Greater Sudbury Source Protection Authority
Greater Sudbury Utilities Inc.
Livestock Valuer
Nickel District Conservation Authority
Sudbury & District Health Unit
Sudbury Airport Community Development Corporation

Resources Cited

By-law 2007-299 Policy regarding accountability and transparency

<http://www.greatersudbury.ca/city-hall/open-government/open-government-pdfs/by-law-delegation-of-powers/>

By-law 2016-16F Payment of Expenses for Members of Council and Municipal Employees

<https://agendasonline.greatersudbury.ca/index.cfm?pg=feed&action=file&attachment=15240.pdf>

By-law 2020-124 to Amend By-law 2016-16F

<https://pub-greatersudbury.escribemeetings.com/filestream.ashx?documentid=39343>

CITY OF GREATER SUDBURY
TREASURER'S STATEMENT OF REMUNERATION AND BENEFITS FOR
MEMBERS OF CITY COUNCIL
(PURSUANT TO SECTION 284(1) OF THE 2001 MUNICIPAL ACT)
FOR THE PERIOD JANUARY 1, 2021 TO DECEMBER 31, 2021

THE FOLLOWING REMUNERATION AND EXPENSES WERE AUTHORIZED BY
 BY-LAW 2018-145 AND BY-LAWS 2020-124 AND 2019-154 AMENDMENTS TO BY-LAW 2016-16F
 PURSUANT TO SECTION 283 OF THE MUNICIPAL ACT

	REMUNERATION (1)	BENEFITS (2)
<i>Mayor</i>		
B. BIGGER	175,326.48	49,883.05
<i>Councillors</i>		
F. CORMIER	44,201.96	14,680.60
M. JAKUBO	48,094.13	15,318.97
R. KIRWAN	50,968.64	12,699.51
J. LANDRY-ALTMANN	52,245.68	16,116.04
R. LAPIERRE	50,273.87	15,696.95
G. McCAUSLAND	47,220.38	15,175.69
D. MCINTOSH	49,391.36	15,531.65
G. MONTEPELLIER	44,415.64	14,715.67
B. LEDUC	47,500.19	12,253.65
M. SIGNORETTI	45,779.24	14,939.34
A. SIZER	50,666.44	9,106.57
M. VAGNINI	44,201.96	14,680.60

- (1) The amounts include remuneration as members of Council as well as for any additional roles as Chair or member of the following committees or Boards: Deputy Mayor, Acting Mayor, Finance and Administration Committee, Audit Committee, Operations Committee, Planning Committee, Community Services Committee, Emergency Services Committee and Public Health Sudbury.

Council Appointee remuneration is shown separately.

- (2) Benefits may include, Canada Pension Plan, Employer Health Tax, Dental, Extended Health, OMERS, Travel, Life Insurance, Long Term Disability, Short Term Disability, Phone and Internet Allowances, and Parking benefits.

CITY OF GREATER SUDBURY
TREASURER'S STATEMENT OF REMUNERATION AND BENEFITS FOR COUNCIL
APPOINTEES
(PURSUANT TO SECTION 284(1) OF THE 2001 MUNICIPAL ACT)
FOR THE PERIOD JANUARY 1, 2021 TO DECEMBER 31, 2021

THE FOLLOWING REMUNERATION AND EXPENSES WERE AUTHORIZED BY
BY-LAW 2018-145 AND BY-LAWS 2020-124 AND 2019-154 TO AMENDMENTS BY-LAW 2016-16F
PURSUANT TO SECTION 283 OF THE MUNICIPAL ACT

	REMUNERATION	BENEFITS	EXPENSES	MILEAGE
Council Appointees				
<i>Committee of Adjustment</i>				
C. Castanza	1,978.08	115.08		1,268.82
D. Chartrand	2,389.70	145.01		657.15
C. Coupal	1,483.56	28.90		1,063.71
M. Dumont	1,999.56	109.80		1,791.40
D. Laing	1,752.30	94.60		418.71
<i>The City of Greater Sudbury Community Development Corporation</i>				
B. Bigger			327.70	
B. Leduc			101.70	
M. Signoretti			322.05	
<i>Downtown Sudbury Business Improvement Area</i>				
G. McCausland			1,256.41	
<i>Federation of Northern Ontario Municipalities</i>				
A. Sizer	600.00			
<i>Greater Sudbury Library Board</i>				
K. Bowman			132.29	
L. McGauley			132.29	
<i>Greater Sudbury Police Services Board</i>				
F. Caldarelli	8,624.76	168.18	532.66	
A. Sizer			297.83	
M. Vagnini			289.88	
<i>Greater Sudbury Utilities Inc. and Greater Sudbury Hydro Inc.</i>				
L. Dupuis	9,225.00	491.96	1,129.94	
B. Hughes	8,475.00	436.46	214.70	
G. Labelle	8,456.25	435.04		
R. Lapierre	10,350.00	575.22	3,204.13	
J. Lilley	8,081.25	407.32		
M. Litalien	8,212.50	417.04		
K. McCartney	7,950.00	397.60		
G. McCausland	8,250.00	419.81		
P. McMullen	9,750.00	530.81		
M. Signoretti	12,287.46	718.52	2,005.29	
C. Visser	8,156.25	412.88		

CITY OF GREATER SUDBURY
TREASURER'S STATEMENT OF REMUNERATION AND BENEFITS FOR COUNCIL
APPOINTEES

(PURSUANT TO SECTION 284(1) OF THE 2001 MUNICIPAL ACT)

FOR THE PERIOD JANUARY 1, 2021 TO DECEMBER 31, 2021

THE FOLLOWING REMUNERATION AND EXPENSES WERE AUTHORIZED BY
 BY-LAW 2018-145 AND BY-LAWS 2020-124 AND 2019-154 TO AMENDMENTS BY-LAW 2016-16F
 PURSUANT TO SECTION 283 OF THE MUNICIPAL ACT

	REMUNERATION	BENEFITS	EXPENSES	MILEAGE
<i>Livestock Valuer</i>				
J. Barrett	385.20			
<i>Nickel District Conservation Authority</i>				
J. Davidson	531.60			
L. Gibson	2,113.60			
M. Jakubo	487.30			
S. Kaufman	2,335.10			
J. Landry Altmann	221.50			
B. Leduc	354.40			
G. McCausland	398.70			
A. Watelet	177.20			
<i>Public Health Sudbury and Districts</i>				
J. Huska	400.00			
R. Kirwan				
R. Lapierre	2,500.00		6.43	20.28
B. Leduc				
P. Myre	400.00			
M. Signoretti				
C. Thain	1,100.00			

Treasurer's Statement of Council Expenses

For the year ended, December 31, 2021

Description	Annual Budget	Actual Expenses	Surplus (Deficit)	
Office of the Mayor	783,725	693,107	90,618	Schedule 1
Council Expenses	1,251,233	1,119,653	131,580	Schedule 2
Council Memberships and Travel	85,395	86,126	(731)	Schedule 3
Net Total	<u>2,120,353</u>	<u>1,898,885</u>	<u>221,468</u>	

Council Expenses are reported as per By-Law 2016-16F, Payment of Expenses for Members of Council and Municipal Employees and By-Laws 2020-124 and 2019-154 amendments to By-law 2016-16F.

Statement of Council Expenses

Office of the Mayor

For the year ended, December 31, 2021

Description	Annual Budget	Actual Expenses	Remaining Budget	Notes
Salaries and Benefits	623,058	551,812	71,246	(1)
Translation Costs	3,060	4,723	(1,663)	Appendix 1A
Office Expense	4,056	2,082	1,974	Appendix 1B
Consultants	24,000	5,861	18,139	Appendix 1C
Public Relations	5,608	2,002	3,606	Appendix 1D
Advertising	-	2,091	(2,091)	Appendix 1E
Cellular Services	1,208	1,619	(411)	Appendix 1F
Travel	12,000	1,148	10,852	Appendix 1G
Contribution to Reserve	-	10,852	(10,852)	(2)
Internal Recoveries - Staff Support	52,535	52,535	-	
Internal Recoveries - Program Support	56,596	56,596	-	(3)
Internal Recoveries - Parking and Other	1,604	1,786	(182)	Appendix 1H
Net Total	783,725	693,107	90,619	

- (1) Salaries and benefits are costs relating to the Mayor and support staff. This expense includes the salary and benefits, internet, phone and car allowance for the Mayor.
- (2) As per the Reserve and Reserve Fund By-law any under expenditure in a training related budget line accounts is to be contributed to a reserve should the City be in a surplus position.
- (3) Internal recoveries program support includes costs associated for Accounts Payable, Accounts Receivable, Information Technology, Human Resources, Payroll, Budget and the Mailroom.

Statement of Council Expenses

Council Expenses

For the year ended, December 31, 2021

Description	Annual Budget	Actual Expenses	Remaining Budget	Notes
Salaries and Benefits	957,727	888,400	69,327	(1)
Office Expense	5,100	142	4,958	Appendix 2M
Cellular Services	4,782	5,708	(926)	Schedule 4 & Appendix 2N
Internal Recoveries - Program Support	173,464	173,464	-	(2)
Contribution to Reserve and Capital	-	10,000	(10,000)	(3)
<i>Councillors office expense</i>				(3)
Ward 1 Mark Signoretti	9,180	3,633	5,547	Schedule 4 & Appendix 2A
Ward 2 Michael Vagnini	9,180	5,462	3,718	Schedule 4 & Appendix 2B
Ward 3 Gerry Montpellier	9,180	2,183	6,997	Schedule 4 & Appendix 2C
Ward 4 Geoff McCausland	9,180	815	8,365	Schedule 4 & Appendix 2D
Ward 5 Robert Kirwan	9,180	8,143	1,037	Schedule 4 & Appendix 2E
Ward 6 Rene Lapierre	9,180	5,025	4,155	Schedule 4 & Appendix 2F
Ward 7 Mike Jakubo	9,180	3,195	5,985	Schedule 4 & Appendix 2G
Ward 8 Al Sizer	9,180	3,807	5,373	Schedule 4 & Appendix 2H
Ward 9 Deb McIntosh	9,180	2,025	7,155	Schedule 4 & Appendix 2I
Ward 10 Fern Cormier	9,180	2,894	6,286	Schedule 4 & Appendix 2J
Ward 11 Bill Leduc	9,180	1,173	8,007	Schedule 4 & Appendix 2K
Ward 12 Joscelyne Landry-Altmann	9,180	3,583	5,597	Schedule 4 & Appendix 2L
Net Total	1,251,233	1,119,653	131,580	

- (1) Salaries and benefits are costs relating to Councillors and support staff. This expense includes the salary and benefits (including a yearly \$576 Internet and \$480 phone allowance) and mileage of the Councillors.
- (2) Internal recoveries includes costs associated for Accounts Payable, Accounts Receivable, Information Technology, Human Resources, Payroll, Budget and the Mailroom.
- (3) Expenses incurred are limited to not exceed the Councillor's annual Office Expense Budget as per By-law 2020-124
- Surplus amounts from:
- Each individual Councillor's Office Expense budget
 - The Corporate Council Travel Account
- can be contributed to the Organizational Development Reserve to a maximum of \$10,000 in reserve. Contributions cannot put the City in a deficit position or increase a deficit.
- Reserve amounts can be used to fund:
- Over expenditures in an individual Councilor's Office expense budget that are the result of professional development costs, including travel, for attendance at one or more professional development events, and if funds remain,
 - Over expenditures in the Corporate Council Travel Account.

Statement of Council Expenses

Council Memberships and Travel

For the year ended, December 31, 2021

Description	Annual Budget	Actual Expenses	Remaining Budget	Notes
Association Dues	65,000	80,685	(15,685)	Appendix 3A
Corporate Council Travel	16,100	1,317	14,783	(1) Appendix 3B
Insurance	4,295	4,123	172	(2)
Net Total	<u>85,395</u>	<u>86,126</u>	<u>(731)</u>	

For Association Dues and Corporate Council Travel see attached Appendices for additional details provided as per the requirements of By-Laws 2020-124 and 2019-154 amendments to By-Law 2016-16F, Payment of Expenses for Members of Council

- (1) Corporate Council Travel is for a Member of Council that has been nominated or endorsed by resolution of Council to sit on an association or organization's Board that is related to the Municipality and that meets away from our community.
- (2) Insurance costs for all of Council includes Council Accident Policy, Out of Province Medical and a portion of general liability.

Statement of Council Expenses
Council Office, Mileage, and Cell Phones
For the year ended, December 31, 2021

		Books & Subscriptions	Business Hospitality	Communications	Event Tickets	Gifts	Media Notices	Meeting Setup	Office Supplies	Travel / Prof. Dev.	Office Total	Mileage	Cell Phone	Total per Councillor
Ward 1	Mark Signoretti	-	457.30	2,095.38	-	499.04	-	-	581.13	-	3,632.85	-	311.11	3,943.96
Ward 2	Michael Vagnini	-	3,536.03	24.17	-	619.94	-	-	1,281.50	-	5,461.64	13,820.28	365.11	19,647.03
Ward 3	Gerry Montpellier	-	537.99	-	-	-	1,645.00	-	-	-	2,182.99	3,629.44	233.96	6,046.39
Ward 4	Geoff McCausland	117.77	154.08	-	-	-	254.40	-	53.75	234.64	814.64	171.19	641.71	1,627.54
Ward 5	Robert Kirwan	224.54	-	7,527.34	25.44	-	-	205.07	160.95	-	8,143.34	3,553.65	235.59	11,932.58
Ward 6	Rene Lapierre	37.15	50.30	115.82	-	90.23	1,008.64	-	3,539.24	183.17	5,024.55	-	982.94	6,007.49
Ward 7	Mike Jakubo	-	-	-	-	-	2,362.14	-	832.95	-	3,195.09	-	818.76	4,013.85
Ward 8	Al Sizer	-	160.89	1,743.67	-	-	1,017.60	-	274.52	610.56	3,807.24	294.68	277.17	4,379.09
Ward 9	Deb McIntosh	45.69	-	1,949.95	-	-	-	-	29.61	-	2,025.25	406.51	295.88	2,727.64
Ward 10	Fern Cormier	-	-	1,000.00	-	-	1,466.15	-	427.95	-	2,894.10	-	235.71	3,129.81
Ward 11	Bill Leduc	-	-	364.81	25.44	-	160.00	-	317.56	305.28	1,173.09	-	348.18	1,521.27
Ward 12	Joscelyne Landry-Altman	-	-	2,007.40	25.44	-	938.43	-	306.77	305.28	3,583.32	58.83	787.32	4,429.47
		425.15	4,896.59	16,828.54	76.32	1,209.21	8,852.36	205.07	7,805.93	1,638.93	41,938.10	21,934.58	5,533.44	69,406.12

Appendix 1A

Office of the Mayor

Translation Costs

For the year ended, December 31, 2021

Date	Amount	Payee	Description	Note / Reference
28-Feb-21	310.11	LES TRADUCTIONS GHP TRANSLATION SERVICES	Translation - Statement from Mayor Bigger - Jan 8 Covid-19 update, Statement from Mayor Bigger - Jan 17 condolences to family members, friends and residents of Amberwood Suites, Statement from Mayor Bigger - passing of G. Armstrong - Statement from Mayor Bigger - Covid-19 vaccines in Greater Sudbury	
29-Apr-21	484.25	LES TRADUCTIONS GHP TRANSLATION SERVICES	Translation - Statement from Mayor Bigger Feb 1 Covid-19 update, Statement from Mayor Bigger Black History month, Statement from Mayor Bigger Feb 3 Covid-19 update, Statement from Mayor Bigger Opioid Crisis, Statement from Mayor Bigger Feb 8 Covid-19 update, Statement from Mayor Bigger Feb 15 Covid-19 update, Proclamation by Mayor Bigger PSW day May 19	
29-Apr-21	438.10	LES TRADUCTIONS GHP TRANSLATION SERVICES	Translation - Statement from Mayor Bigger Mar 2 Covid-19 update, Statement from Mayor Bigger News Release NOLUM, Statement from Mayor Bigger Mar 11 Covid-19 update, Statement from Mayor Bigger Mar 18 C. Rapsky, Statement from Mayor Bigger Mar 30 Covid-19 update, Proclamation by Mayor Bigger Medical Laboratory week	
28-May-21	25.69	LES TRADUCTIONS GHP TRANSLATION SERVICES	Translation - Task Team update media advisory	
31-May-21	171.58	LES TRADUCTIONS GHP TRANSLATION SERVICES	Translation - Statement from Mayor Bigger Apr 6 Covid-19 update, Proclamation by Mayor Bigger PTSD Awareness month, Proclamation by Mayor Bigger Mental Health Week	
31-May-21	55.47	LES TRADUCTIONS GHP TRANSLATION SERVICES	Translation - Proclamation by Mayor Bigger Canadian Environment Week	
21-Oct-21	100.28	LES TRADUCTIONS GHP TRANSLATION SERVICES	Translation - Statements Federal Elections M. Serre and V. Lapointe, National Day for Truth and Reconciliation	
26-Oct-21	49.58	NORMAND RENAUD	Translation - Franco-Ontarian Day	
26-Oct-21	65.53	NORMAND RENAUD	Translation - Peace Pole Dedication Ceremony Remarks	
25-Oct-21	76.08	NORMAND RENAUD	Translation - Crosses for Change	
25-Oct-21	183.70	LES TRADUCTIONS GHP TRANSLATION SERVICES	Translation - Hiroshima and Nagasaki Memorial Awareness Day, National Forest Week, Science North Climate Action Show Media Launch, College Boreal Welcome Remarks	
25-Oct-21	55.97	MOTS POUR MAUX INC	Translation - College Boreal Welcome Remarks	
30-Nov-21	1,277.62	MOTS POUR MAUX INC	Translation - State of the City News Release, Statement from the Mayor - National Day for Truth and Reconciliation	
30-Nov-21	106.39	LES TRADUCTIONS GHP TRANSLATION SERVICES	Translation - International Day for the Elimination of Violence Against Women, Freedom of the City Proclamation, Take Our Kids to Work Day Proclamation	
17-Dec-21	67.28	MOTS POUR MAUX INC	Translation - COVID Statement Not Lifting the State of Emergency	
17-Dec-21	261.55	MOTS POUR MAUX INC	Translation - Statement from the Mayor Personal Update, YWCA message, Café Festival Noel	
17-Dec-21	41.24	LES TRADUCTIONS GHP TRANSLATION SERVICES	Translation - Salvation Army Week	
31-Dec-21	250.70	MOTS POUR MAUX INC	Translation - Statement from the Mayor on Holiday Safety, Final 2021 Year End Column	
31-Dec-21	511.45	CHRISTINE A KEENAN	Translation - Task Team Backgrounder	
31-Dec-21	143.18	CHRISTINE A KEENAN	Translation - Statement Canada Day and Indigenous Reconciliation	
31-Dec-21	47.73	CHRISTINE A KEENAN	Translation - Statement from Mayor Bigger - Vale	
4,723.48		YTD Totals		

Appendix 1B

Office of the Mayor

Office Expenses

For the year ended, December 31, 2021

Date	Amount	Payee	Description	Note / Reference
28-Feb-21	20.34	STAR METROLAND	Toronto Star online subscription	
2-Mar-21	138.59	AMAZON.CA	Web cam	
2-Mar-21	45.79	GREATER SUDBURY CHAMBER OF COMMERCE	Ticket to International Women's Day 2021 presented by Cambrian College, Mar 8	
2-Mar-21	20.34	STAR METROLAND	Toronto Star online subscription	
5-Apr-21	20.34	STAR METROLAND	Toronto Star online subscription	
31-May-21	8.10	AMAZON.CA	Microphone	
31-May-21	25.44	GREATER SUDBURY CHAMBER OF COMMERCE	Ticket to President's Series Address with P. Lefebvre and M. Serre, Apr 27	
2-Jul-21	24.16	CORPORATE EXPRESS	Office supplies	
31-Jul-21	37.96	JOURNAL PRINTING	Business cards	
17-Aug-21	666.76	KRUZEL HUGH	Office supplies	
2-Aug-21	134.18	AMAZON.CA	Teleprompter	
2-Sep-21	91.58	GREATER SUDBURY CHAMBER OF COMMERCE	Ticket to AGM 2021 with P. Xavier, Vice President, Glencore, Aug 20	
2-Sep-21	57.01	STAPLES STORE	Office supplies	
4-Oct-21	28.87	CORA BREAKFAST AND LUNCH	Meeting expense	
4-Oct-21	75.71	LA FROMAGERIE	Meeting expense	
4-Oct-21	15.47	KUPPAJO ESPRESSO	Meeting expense	
4-Oct-21	47.79	WAL-MART	Tripod	
2-Nov-21	24.38	A&J HOME HARDWARE	Light bulbs for office lamp	
2-Nov-21	12.59	KUPPAJO ESPRESSO	Meeting expense	
2-Nov-21	50.88	V.I.P. CATERING	Meeting expense	
31-Dec-21	25.44	GREATER SUDBURY CHAMBER OF COMMERCE	Ticket to Economic Outlook 2022 with D. Porter, Chief Economist and Managing Director, BMO Financial Group, Dec 14	
31-Dec-21	38.42	INDIGO	Reference book	
2-Dec-21	132.28	BEST BUY	Web cam	
2-Dec-21	102.06	STAPLES STORE	Office supplies	
2-Dec-21	76.32	STAR METROLAND	Toronto Star online annual subscription	
2-Dec-21	160.78	SUDBURY PAINT & CUSTOM FRAMING	Frame for office	
2,081.58		YTD Totals		

Office of the Mayor***Consultants******For the year ended, December 31, 2021***

Date	Amount	Payee	Description	Note / Reference
25-Feb-21	1,953.80	ROBSON TODD	Communications and Advisory services in Jan	
28-Feb-21	1,953.80	ROBSON TODD	Communications and Advisory services in Feb	
31-Mar-21	1,953.80	ROBSON TODD	Communications and Advisory services in Mar	
5,861.40			YTD Totals	

Appendix 1D

Office of the Mayor

Public Relations

For the year ended, December 31, 2021

Date	Amount	Payee	Description	Note / Reference
29-Apr-21	112.95	ROSERY FLORIST	Floral Tribute - 102nd Birthday from the Mayor and Members of City Council	
29-Apr-21	114.99	ROSERY FLORIST	Floral Tribute - Sympathy from the Mayor and Members of City Council	
29-Apr-21	112.95	ROSERY FLORIST	Floral Tribute - 100th Birthday from the Mayor and Members of City Council	
29-Apr-21	112.95	ROSERY FLORIST	Floral Tribute - 100th Birthday from the Mayor and Members of City Council	
29-Apr-21	112.96	ROSERY FLORIST	Floral Tribute - 100th Birthday from the Mayor and Members of City Council	
27-May-21	101.76	LOUGHEED'S LIMITED	Floral Tribute - Sympathy from the Mayor and Members of City Council	
31-Aug-21	114.99	ROSERY FLORIST	Floral Tribute - 100th Birthday from the Mayor and Members of City Council	
31-Aug-21	112.95	ROSERY FLORIST	Floral Tribute - 100th Birthday from the Mayor and Members of City Council	
18-Nov-21	112.95	ROSERY FLORIST	Floral Tribute - Sympathy from the Mayor and Members of City Council	
18-Nov-21	112.95	ROSERY FLORIST	Floral Tribute - 100th Birthday from the Mayor and Members of City Council	
18-Nov-21	112.95	ROSERY FLORIST	Floral Tribute - 100th Birthday from the Mayor and Members of City Council	
29-Dec-21	96.67	LOUGHEED'S LIMITED	Floral Tribute - Sympathy from the Mayor and Members of City Council	
16-Dec-21	112.95	ROSERY FLORIST	Floral Tribute - 100th Birthday from the Mayor and Members of City Council	
16-Dec-21	112.95	ROSERY FLORIST	Floral Tribute - 100th Birthday from the Mayor and Members of City Council	
16-Dec-21	113.97	ROSERY FLORIST	Floral Tribute - 100th Birthday from the Mayor and Members of City Council	
16-Dec-21	113.97	ROSERY FLORIST	Floral Tribute - 103rd Birthday from the Mayor and Members of City Council	
31-Dec-21	113.97	ROSERY FLORIST	Floral Tribute - 100th Birthday from the Mayor and Members of City Council	
31-Dec-21	101.76	ROSERY FLORIST	Floral Tribute - Sympathy from the Mayor and Members of City Council	
2,001.59		YTD Totals		

Appendix 1E

Office of the Mayor

Advertising

For the year ended, December 31, 2021

Date	Amount	Payee	Description	Note / Reference
28-Feb-21	117.04	POSTMEDIA NETWORK INC	2020 Ad for Remembrance Day	
26-Oct-21	175.64	PUBLICATION VOYAGEUR	Ad for Jour des Frano-Ontariens	
31-Dec-21	234.05	POSTMEDIA NETWORK INC	Ad for Christmas greetings	
10-Dec-21	175.64	PUBLICATION VOYAGEUR	Ad for Jour du Souvenir	
17-Dec-21	253.99	PUBLICATION VOYAGEUR	Ad for Cahier de la St. Jean	
17-Dec-21	347.61	PUBLICATION VOYAGEUR	Ad for Voeux des Fetes	
31-Dec-21	203.52	VILLAGE MEDIA INC	Ad for Christmas greetings	
31-Dec-21	117.02	POSTMEDIA NETWORK INC	Ad for Remembrance Day	
31-Dec-21	356.16	BELL MEDIA INC	Ad for Christmas greetings	
31-Dec-21	109.90	BELL MEDIA INC	Ad for Christmas greetings	
2,090.57		YTD Totals		

Appendix 1F

Office of the Mayor

Cellular services

For the year ended, December 31, 2021

Date	Amount	Payee	Description	Note / Reference
18-Jan-21	78.08	BELL MOBILITY	Jan Stmt - cellular bill	
28-Feb-21	78.05	BELL MOBILITY	Feb Stmt - cellular bill	
31-Mar-21	78.19	BELL MOBILITY	Mar Stmt - cellular bill	
29-Apr-21	109.15	BELL MOBILITY	Apr Stmt - cellular bill	
30-May-21	108.84	BELL MOBILITY	May Stmt - cellular bill	
4-Jul-21	77.91	BELL MOBILITY	Jun Stmt - cellular bill	
19-Jul-21	331.99	CANADIAN WIRELESS COMMUNICATIONS INC	Iphone H. Kruzel	
19-Jul-21	156.76	BELL MOBILITY	Jul Stmt - cellular bill	
18-Aug-21	131.88	BELL MOBILITY	Aug Stmt - cellular bill	
20-Sep-21	128.28	BELL MOBILITY	Sep Stmt - cellular bill	
18-Oct-21	145.06	BELL MOBILITY	Oct Stmt - cellular bill	
30-Nov-21	(33.94)	BELL MOBILITY	Transfer costs on Aug and Sept cellular bill to proper dept	
18-Nov-21	114.83	BELL MOBILITY	Nov Stmt - cellular bill	
30-Dec-21	113.61	BELL MOBILITY	Dec Stmt - cellular bill	
1,618.69		YTD Totals		

429.98	Mayor Brian Bigger
1,188.71	Staff
<u>1,618.69</u>	

Office of the Mayor

Travel

For the year ended, December 31, 2021

Date	Amount	Payee	Description	Attendee(s)	Note / Reference
17-Aug-21	321.15	BIGGER BRIAN	Meeting with Minister Tibollo and NOLUM, Aug 4, Timmins, ON	Mayor	
2-Sep-21	686.88	ASSOCIATION OF MUNICIPALITIES OF ONTARIO	Registration to 2021 AMO AGM and Annual Virtual Conference, Aug 15-18	H. Kruzel	
30-Nov-21	132.50	KRUZEL HUGH	Tour of Gateway, Oct 27, Callander, ON	H. Kruzel	
2-Dec-21	7.32	TIM HORTONS	Tour of Gateway, Oct 27, Callander, ON	H. Kruzel	
1,147.85		YTD Totals			

321.15 Mayor Brian Bigger

826.70 Staff

1,147.85

Office of the Mayor

Internal Recoveries - Parking and Other

For the year ended, December 31, 2021

Date	Amount	Payee	Description	Note / Reference
18-Feb-21	138.05	CGS-PARKING	TDS Jan parking space	
28-Feb-21	138.05	CGS-PARKING	TDS Feb parking space	
28-Feb-21	11.95	CGS-PARKING	Parking office Feb	
31-Mar-21	11.95	CGS-PARKING	Parking office Mar	
31-Mar-21	138.05	CGS-PARKING	TDS Mar parking space	
30-Apr-21	138.05	CGS-PARKING	TDS Apr parking space	
30-Apr-21	13.94	CGS-PARKING	Parking office Apr	
31-May-21	138.05	CGS-PARKING	TDS May parking space	
31-May-21	21.24	CGS-PARKING	Parking office May	
30-Jun-21	138.05	CGS-PARKING	TDS Jun parking space	
30-Jun-21	20.58	CGS-PARKING	Parking office Jun	
31-Jul-21	138.05	CGS-PARKING	TDS Jul parking space	
31-Jul-21	11.28	CGS-PARKING	Parking office Jul	
31-Aug-21	138.05	CGS-PARKING	TDS Aug parking space	
30-Sep-21	138.05	CGS-PARKING	TDS Sep parking space	
30-Sep-21	23.23	CGS-PARKING	Parking office Sep	
31-Oct-21	138.05	CGS-PARKING	TDS Oct parking space	
30-Nov-21	138.05	CGS-PARKING	TDS Nov parking space	
30-Nov-21	15.27	CGS-PARKING	Parking office Nov	
31-Dec-21	138.05	CGS-PARKING	TDS Dec parking space	
1,786.04		YTD Totals		

Ward 1: Mark Signoretti
Councillor's Office Expenses
For the year ended, December 31, 2021

Category	Date	Amount	Payee	Description	Note / Reference
Books & Subscriptions					
		0.00			
Business Hospitality	31-Aug-21	457.30	SIGNORETTI MARK	Lunch appreciation for St. Clair Depot staff	
		457.30			
Communications	10-Nov-21	276.79	LAURENTIAN UNIVERSITY	Printing of Ward 1 flyers	
	29-Nov-21	713.50	CANADA POST CORPORATION	Mail out of Robinson flyers	
	29-Nov-21	225.88	CANADA POST CORPORATION	Mail out of Gatchell flyers	
	6-Dec-21	879.21	LAURENTIAN UNIVERSITY	Printing of Ward 1 flyers	
		2,095.38			
Event Tickets					
		0.00			
Gifts	31-Aug-21	90.75	SIGNORETTI MARK	Sympathy gift	
	31-Dec-21	408.29	SIGNORETTI MARK	Tim Horton gift cards for St. Clair staff	
		499.04			
Memberships					
		0.00			
Media Notices					
		0.00			
Meeting Setup					
		0.00			
Office supplies	2-Dec-21	40.21	STAPLES	Office supplies	
	31-Dec-21	540.92	SIGNORETTI MARK	Office supplies	
		581.13			
Postage & Courier					
		0.00			
Travel/Prof. Devel.					
		0.00			
		3,632.85		YTD Totals	

Ward 2: Michael Vagnini

Councillor's Office Expenses

For the year ended, December 31, 2021

Category	Date	Amount	Payee	Description	Note / Reference
Books & Subscriptions					
		0.00			
Business Hospitality	13-Dec-21	1,747.40	VAGNINI MICHAEL	Business hospitality and meeting expenses Feb-Oct	
	31-Dec-21	1,788.63	VAGNINI MICHAEL	Business hospitality and meeting expenses Nov-Dec	
		3,536.03			
Communications	15-Dec-21	24.17	JOURNAL PRINTING	Business cards	
		24.17			
Event Tickets					
		0.00			
Gifts	31-Dec-21	475.41	VAGNINI MICHAEL	Cookies and meat pies for volunteers at the mission/food bank for the homeless	
	31-Dec-21	144.53	VAGNINI MICHAEL	Treats and party supplies for the Walden Seniors Home	
		619.94			
Memberships					
		0.00			
Media Notices					
		0.00			
Meeting Setup					
		0.00			
Office supplies	2-Feb-21	247.00	CORPORATE EXPRESS	Office supplies	
	2-Mar-21	544.92	CORPORATE EXPRESS	Office supplies	
	31-Dec-21	489.58	VAGNINI MICHAEL	Office supplies	
		1,281.50			
Postage & Courier					
		0.00			
Travel/Prof. Devel.					
		0.00			
		5,461.64		YTD Totals	

Ward 3: Gerry Montpellier

Councillor's Office Expenses

For the year ended, December 31, 2021

Category	Date	Amount	Payee	Description	Note / Reference
Books & Subscriptions					
		0.00			
Business Hospitality	22-Nov-21	103.14	MONTPELLIER GERRY	Business hospitality and meeting expenses	
	22-Nov-21	33.78	MONTPELLIER GERRY	Business hospitality and meeting expenses	
	22-Nov-21	30.45	MONTPELLIER GERRY	Business hospitality and meeting expenses	
	31-Dec-21	246.35	MONTPELLIER GERRY	Business hospitality and meeting expenses	
	31-Dec-21	124.27	MONTPELLIER GERRY	Business hospitality and meeting expenses	
		537.99			
Communications					
		0.00			
Event Tickets					
		0.00			
Gifts					
		0.00			
Memberships					
		0.00			
Media Notices	27-Jan-21	600.00	CHELMSFORD FISH AND GAME ASSOCIATION	Ad in Top 50 Tournament Angler magazine	
	10-Mar-21	230.00	ONAPING FALLS RECREATION COMMITTEE	Ad in the Onaping Falls News Oct - Dec 2020 editions	
	15-Mar-21	195.00	ONAPING FALLS RECREATION COMMITTEE	Ad in the Onaping Falls News Jan-Mar editions	
	16-Aug-21	195.00	ONAPING FALLS RECREATION COMMITTEE	Ad in the Onaping Falls News Apr-June editions	
	30-Sep-21	195.00	ONAPING FALLS RECREATION COMMITTEE	Ad in the Onaping Falls News Jul-Sept editions	
	13-Dec-21	230.00	ONAPING FALLS RECREATION COMMITTEE	Ad in the Onaping Falls News Oct-Dec editions	
		1,645.00			
Meeting Setup					
		0.00			
Office supplies					
		0.00			
Postage & Courier					
		0.00			
Travel/Prof. Devel.					
		0.00			
		2,182.99		YTD Totals	

Ward 4: Geoff McCausland

Councillor's Office Expenses

For the year ended, December 31, 2021

Category	Date	Amount	Payee	Description	Note / Reference
Books & Subscriptions	15-Jan-21	20.50	MCCAUSLAND GEOFF	Toronto Star Jan online subscription	
	31-Dec-21	97.27	MCCAUSLAND GEOFF	Toronto Star Feb-Dec online subscription	
		117.77			
Business Hospitality	31-Dec-21	154.08	MCCAUSLAND GEOFF	Business hospitality and meeting expenses	
		154.08			
Communications					
		0.00			
Event Tickets					
		0.00			
Gifts					
		0.00			
Memberships					
		0.00			
Media Notices	22-Nov-21	254.40	SUDBURY DOWNTOWN INDEPENDENT CINEMA	Ad in the pre-show slide of the Queer North Film Festival	
		254.40			
Meeting Setup					
		0.00			
Office supplies	31-Dec-21	53.75	MCCAUSLAND GEOFF	Office supplies	
		53.75			
Postage & Courier					
		0.00			
Travel/Prof. Devel.	31-Dec-21	234.64	MCCAUSLAND GEOFF	Registration to Virtual CAEH Conference, Nov 3-4	
		234.64			
		814.64		YTD Totals	

Ward 5: Robert Kirwan

Councillor's Office Expenses

For the year ended, December 31, 2021

Category	Date	Amount	Payee	Description	Note / Reference
Books & Subscriptions	22-Mar-21	56.79	KIRWAN ROBERT	Reference books	
	2-Mar-21	15.25	STAR METROLAND	Toronto Star online subscription	
	5-Apr-21	15.25	STAR METROLAND	Toronto Star online subscription	
	3-May-21	15.25	STAR METROLAND	Toronto Star online subscription	
	2-Jun-21	15.25	STAR METROLAND	Toronto Star online subscription	
	2-Jul-21	15.25	STAR METROLAND	Toronto Star online subscription	
	2-Aug-21	15.25	STAR METROLAND	Toronto Star online subscription	
	2-Sep-21	15.25	STAR METROLAND	Toronto Star online subscription	
	4-Oct-21	15.25	STAR METROLAND	Toronto Star online subscription	
	2-Nov-21	15.25	STAR METROLAND	Toronto Star online subscription	
	2-Dec-21	15.25	STAR METROLAND	Toronto Star online subscription	
	27-Dec-21	15.25	STAR METROLAND	Toronto Star online subscription	
		224.54			
Business Hospitality					
		0.00			
Communications	28-Sep-21	1,605.78	PRINT HUB, LAURENTIAN UNIVERSITY	Printing of Ward 5 newsletters	
	31-Oct-21	1,800.14	PRINT HUB, LAURENTIAN UNIVERSITY	Printing of Ward 5 newsletters	
	31-Oct-21	706.67	CANADA POST CORPORATION	Mail out of Ward 5 newsletters	
	29-Nov-21	807.17	CANADA POST CORPORATION	Mail out of Ward 5 newsletters	
	6-Dec-21	1,800.14	PRINT HUB, LAURENTIAN UNIVERSITY	Printing of Ward 5 newsletters	
	17-Dec-21	807.44	CANADA POST CORPORATION	Mail out of Ward 5 newsletters	
		7,527.34			
Event Tickets	4-Oct-21	25.44	GREATER SUDBURY CHAMBER OF COMMERCE	Ticket to virtual Mayor's State of the City Address 2021, Sept 20	
		25.44			
Gifts					
		0.00			
Memberships					
		0.00			
Media Notices					
		0.00			
Meeting Setup	15-Jun-21	205.07	KIRWAN ROBERT	Zoom account annual fee	
		205.07			
Office supplies	12-Oct-21	160.95	KIRWAN ROBERT	Office supplies	
		160.95			

Ward 5: Robert Kirwan
Councillor's Office Expenses
For the year ended, December 31, 2021

Category	Date	Amount	Payee	Description	Note / Reference
Postage & Courier		0.00			
Travel/Prof. Devel.		0.00			
		8,143.34	YTD Totals		

Ward 6: Rene Lapierre

Councillor's Office Expenses

For the year ended, December 31, 2021

Category	Date	Amount	Payee	Description	Note / Reference
Books & Subscriptions	31-May-21	37.15	LAPIERRE RENE	Reference book	
		37.15			
Business Hospitality	30-Nov-21	50.30	LAPIERRE RENE	Business hospitality and meeting expenses	
		50.30			
Communications	31-Dec-21	115.82	LAPIERRE RENE	Subscription to Send out Cards	
		115.82			
Event Tickets					
		0.00			
Gifts	28-Jun-21	90.23	LAPIERRE RENE	Fruitastic bouquet gift for departing staff member	
		90.23			
Memberships					
		0.00			
Media Notices	14-May-21	203.52	VILLAGE MEDIA INC	Ad for Police Week	
	23-Jun-21	203.52	VILLAGE MEDIA INC	Ad for National Indigenous Peoples Day	
	23-Sep-21	253.99	PUBLICATION VOYAGEUR	Ad for Jour des Franco-Ontariens	
	23-Dec-21	347.61	PUBLICATION VOYAGEUR	Ad for Voeux des Fetes "Holiday Greetings"	
		1,008.64			
Meeting Setup					
		0.00			
Office supplies	31-Mar-21	127.02	LAPIERRE RENE	Google One storage	
	2-Mar-21	791.91	CORPORATE EXPRESS	Office supplies	
	31-May-21	7.41	LAPIERRE RENE	Apple pencil tip replacement	
	12-Oct-21	297.32	LAPIERRE RENE	Apple pencil and headset	
	30-Nov-21	85.80	LAPIERRE RENE	Iphone screen protector and case	
	10-Dec-21	1,753.92	CDW CANADA INC	Ipad upgrade	
	31-Dec-21	475.86	CDW CANADA INC	Ipad keyboard	
		3,539.24			
Postage & Courier					
		0.00			
Travel/Prof. Devel.	5-Apr-21	183.17	ASSOCIATION OF MUNICIPALITIES OF ONTARIO	Registration to Land Use Planning: Beyond the Basics, virtual workshop, May 27	
		183.17			
		5,024.55		YTD Totals	

Ward 7: Mike Jakubo

Councillor's Office Expenses

For the year ended, December 31, 2021

Category	Date	Amount	Payee	Description	Note / Reference
Books & Subscriptions					
		0.00			
Business Hospitality					
		0.00			
Communications					
		0.00			
Event Tickets					
		0.00			
Gifts					
		0.00			
Memberships					
		0.00			
Media Notices	31-Jan-21	99.22	THE CAPREOL EXPRESS	Ad in the Jan 1, Jan 15 editions	
	17-Feb-21	99.22	THE CAPREOL EXPRESS	Ad in the Feb 1, Feb 15 editions	
	29-Apr-21	99.22	THE CAPREOL EXPRESS	Ad in the Apr 1, Apr 15 editions	
	14-May-21	99.22	THE CAPREOL EXPRESS	Ad in the May 1, May 15 editions	
	14-Jun-21	99.22	THE CAPREOL EXPRESS	Ad in the Mar 1, Mar 15 editions	
	23-Jun-21	203.52	VILLAGE MEDIA INC	Ad for National Indigenous Peoples Day	
	24-Jun-21	99.22	THE CAPREOL EXPRESS	Ad in the Jun 1, Jun 15 editions	
	14-Jul-21	203.52	VILLAGE MEDIA INC	Ad for Canada Day	
	26-Jul-21	99.22	THE CAPREOL EXPRESS	Ad in the Jul 1, Jul 15 editions	
	31-Aug-21	203.52	VILLAGE MEDIA INC	Ad for Labour Day	
	13-Sep-21	99.22	THE CAPREOL EXPRESS	Ad in the Aug 1, Sept 1 editions	
	24-Nov-21	198.43	THE CAPREOL EXPRESS	Ad in the Sept 15, Oct 1, Oct 15, Nov 1 editions	
	30-Nov-21	203.52	VILLAGE MEDIA INC	Ad for Remembrance Day	
	21-Dec-21	49.61	THE CAPREOL EXPRESS	Ad for Dec 15 edition	
	21-Dec-21	99.22	THE CAPREOL EXPRESS	Ad for Nov 15, Dec 1 editions	
	21-Dec-21	203.52	VILLAGE MEDIA INC	Ad for Christmas greetings	
	31-Dec-21	203.52	VILLAGE MEDIA INC	Ad for New Year greetings	
		2,362.14			
Meeting Setup					
		0.00			
Office supplies	31-Dec-21	832.95	JAKUBO MIKE	Office furniture	
		832.95			

Ward 7: Mike Jakubo***Councillor's Office Expenses******For the year ended, December 31, 2021***

Category	Date	Amount	Payee	Description	Note / Reference
Postage & Courier		0.00			
Travel/Prof. Devel.		0.00			
		3,195.09		YTD Totals	

Ward 8: Al Sizer

Councillor's Office Expenses

For the year ended, December 31, 2021

Category	Date	Amount	Payee	Description	Note / Reference
Books & Subscriptions					
		0.00			
Business Hospitality	28-Jun-21	43.63	SIZER ALLAN	Business hospitality and meeting expenses	
	12-Oct-21	45.99	SIZER ALLAN	Business hospitality and meeting expenses	
	8-Nov-21	71.27	SIZER ALLAN	Business hospitality and meeting expenses	
		160.89			
Communications	31-Dec-21	992.16	LETTER PERFECT PRINTING	Printing of Ward 8 flyers	
	31-Dec-21	751.51	CANADA POST CORPORATION	Mail out of Ward 8 flyers	
		1,743.67			
Event Tickets					
		0.00			
Gifts					
		0.00			
Memberships					
		0.00			
Media Notices	13-Sep-21	203.52	VILLAGE MEDIA INC	Ad for Labour Day	
	29-Oct-21	203.52	VILLAGE MEDIA INC	Ad for National Day for Truth and Reconciliation	
	30-Nov-21	203.52	VILLAGE MEDIA INC	Ad for Remembrance Day	
	21-Dec-21	203.52	VILLAGE MEDIA INC	Ad for Christmas greetings	
	31-Dec-21	203.52	VILLAGE MEDIA INC	Ad for New Years greetings	
		1,017.60			
Meeting Setup					
		0.00			
Office supplies	21-Oct-21	135.08	SIZER ALLAN	Office supplies	
	7-Dec-21	139.44	SIZER ALLAN	Office supplies	
		274.52			
Postage & Courier					
		0.00			
Travel/Prof. Devel.	3-May-21	610.56	FEDERATION OF CANADIAN MUNICIPALITIES	Registration to FCM Annual virtual Conference May 31-Jun 4	
		610.56			
		3,807.24		YTD Totals	

Ward 9: Deb McIntosh
Councillor's Office Expenses
For the year ended, December 31, 2021

Category	Date	Amount	Payee	Description	Note / Reference
Books & Subscriptions	15-Jan-21	45.69	MCINTOSH DEB	Reference Book	
		45.69			
Business Hospitality					
		0.00			
Communications	27-May-21	851.73	LAURENTIAN UNIVERSITY	Printing of Ward 9 newsletter	
	23-Jun-21	1,098.22	CANADA POST CORPORATION	Mail out of Ward 9 newsletter	
		1,949.95			
Event Tickets					
		0.00			
Gifts					
		0.00			
Memberships					
		0.00			
Media Notices					
		0.00			
Meeting Setup					
		0.00			
Office supplies	2-Dec-21	29.61	STAPLES	Office supplies	
		29.61			
Postage & Courier					
		0.00			
Travel/Prof. Devel.					
		0.00			
		2,025.25	YTD Totals		

Ward 10: Fern Cormier
Councillor's Office Expenses
For the year ended, December 31, 2021

Category	Date	Amount	Payee	Description	Note / Reference
Books & Subscriptions					
		0.00			
Business Hospitality					
		0.00			
Communications	17-Nov-21	1,000.00	VERE VICTOR FRANK	Christmas cards	
		1,000.00			
Event Tickets					
		0.00			
Gifts					
		0.00			
Memberships					
		0.00			
Media Notices	28-Feb-21	347.61	PUBLICATION VOYAGEUR	Ad for semaine nationale de la francophonie	
	22-Nov-21	254.40	SUDBURY DOWNTOWN INDEPENDENT CINEMA	2020 Ad in the pre-show slide of Junction North	
	22-Nov-21	254.40	SUDBURY DOWNTOWN INDEPENDENT CINEMA	Ad in the pre-show slide of the Queer North Film Festival	
	23-Nov-21	253.99	PUBLICATION VOYAGEUR	Ad for Remembrance Day	
	23-Dec-21	253.99	PUBLICATION VOYAGEUR	Ad for Christmas greetings	
	31-Dec-21	101.76	PUBLICATION VOYAGEUR	Ad for Volunteer Day	
		1,466.15			
Meeting Setup					
		0.00			
Office supplies	28-Feb-21	317.74	CORMIER FERN	Office supplies	
	1-Nov-21	110.21	CORMIER FERN	Office furniture	
		427.95			
Postage & Courier					
		0.00			
Travel/Prof. Devel.					
		0.00			
		2,894.10		YTD Totals	

Ward 11: Bill Leduc***Councillor's Office Expenses******For the year ended, December 31, 2021***

Category	Date	Amount	Payee	Description	Note / Reference
Books & Subscriptions					
		0.00			
Business Hospitality					
		0.00			
Communications	31-Oct-21	364.81	JOURNAL PRINTING	Business cards	
		364.81			
Event Tickets	4-Oct-21	25.44	GREATER SUDBURY CHAMBER OF COMMERCE	Ticket to virtual Mayor's State of the City Address 2021, Sept 20	
		25.44			
Gifts					
		0.00			
Memberships					
		0.00			
Media Notices	8-Nov-21	160.00	ROYAL CANADIAN LEGION	Wreath for Remembrance Day	
		160.00			
Meeting Setup					
		0.00			
Office supplies	2-Feb-21	317.56	CORPORATE EXPRESS	Office supplies	
		317.56			
Postage & Courier					
		0.00			
Travel/Prof. Devel.	23-Sep-21	305.28	ASSOCIATION OF MUNICIPALITIES OF ONTARIO	Registration to Indigenous Awareness Virtual Training, Nov 18	
		305.28			
		1,173.09	YTD Totals		

Ward 12: Joscelyne Landry-Altmann

Councillor's Office Expenses

For the year ended, December 31, 2021

Category	Date	Amount	Payee	Description	Note / Reference
Books & Subscriptions					
		0.00			
Business Hospitality					
		0.00			
Communications	16-Jun-21	709.27	ORION PRINTING	Printing of Ward 12 flyers	
	8-Jul-21	1,298.13	CANADA POST CORPORATION	Mail out of Ward 12 flyers	
		2,007.40			
Event Tickets	4-Oct-21	25.44	GREATER SUDBURY CHAMBER OF COMMERCE	Ticket to virtual Mayor's State of the City Address 2021, Sept 20	
		25.44			
Gifts					
		0.00			
Memberships					
		0.00			
Media Notices	10-Mar-21	175.64	PUBLICATION VOYAGEUR	Ad for La Voyageuse - journee internationale de la femme	
	22-Nov-21	254.40	SUDBURY DOWNTOWN INDEPENDENT CINEMA	2020 Ad in the pre-show slide of Junction North	
	22-Nov-21	254.40	SUDBURY DOWNTOWN INDEPENDENT CINEMA	Ad in the pre-show slide of the Queer North Film Festival	
	23-Dec-21	253.99	PUBLICATION VOYAGEUR	Ad for Voeux des Fetes	
		938.43			
Meeting Setup					
		0.00			
Office supplies	15-Jun-21	123.02	LANDRY-ALTMANN JOSCELYNE	Shredding service and storage boxes	
	28-Jun-21	51.27	LANDRY-ALTMANN JOSCELYNE	Shredding service	
	21-Oct-21	109.88	LANDRY-ALTMANN JOSCELYNE	Office supplies	
	27-Dec-21	22.60	ZOOM	Zoom charges for the month	
		306.77			
Postage & Courier					
		0.00			
Travel/Prof. Devel.	23-Sep-21	305.28	ASSOCIATION OF MUNICIPALITIES OF ONTARIO	Registration to Indigenous Awareness Virtual Training, Nov 18	
		305.28			
		3,583.32		YTD Totals	

Council Expenses***Office Expenses******For the year ended, December 31, 2021***

Date	Amount	Payee	Description	Note / Reference
3-May-21	109.12	CORPORATE EXPRESS	Office supplies	
2-Dec-21	32.86	STAPLES	Office supplies	
141.98			YTD Totals	

Council Expenses

Cellular Services

For the year ended, December 31, 2021

Date	Amount	Payee	Description	Note / Reference
18-Jan-21	263.79	BELL MOBILITY	Jan Stmt - cellular bill	
28-Feb-21	293.00	BELL MOBILITY	Feb Stmt - cellular bill	
31-Mar-21	329.54	BELL MOBILITY	Mar Stmt - cellular bill	
29-Apr-21	288.02	BELL MOBILITY	Apr Stmt - cellular bill	
30-May-21	258.25	BELL MOBILITY	May Stmt - cellular bill	
15-Jun-21	6.63	LANDRY-ALTMANN JOSCELYNE	Iclolud storage	
28-Jun-21	1.32	LANDRY-ALTMANN JOSCELYNE	Iclolud storage	
8-Jul-21	334.79	CANADIAN WIRELESS COMMUNICATIONS INC	Iphone G. McCausland	
19-Jul-21	336.57	CANADIAN WIRELESS COMMUNICATIONS INC	Iphone J. Landry-Altmann	
4-Jul-21	303.32	BELL MOBILITY	June Stmt - cellular bill	
19-Jul-21	357.15	BELL MOBILITY	July Stmt - cellular bill	
19-Aug-21	40.66	CANADIAN WIRELESS COMMUNICATIONS INC	Iphone case J. Landry-Altmann	
18-Aug-21	406.91	BELL MOBILITY	Aug Stmt - cellular bill	
20-Sep-21	412.10	BELL MOBILITY	Sept Stmt - cellular bill	
21-Oct-21	3.98	LANDRY-ALTMANN JOSCELYNE	Iclolud storage	
18-Oct-21	310.47	BELL MOBILITY	Oct Stmt - cellular bill	
31-Oct-21	473.40	CANADIAN WIRELESS COMMUNICATIONS INC	Iphone upgrade, block and commuter R. Lapierre	
31-Oct-21	489.68	CANADIAN WIRELESS COMMUNICATIONS INC	Iphone upgrade, block and otterbox, M. Jakubo	
31-Oct-21	143.90	CDW CANADA INC	Apple pencil J Landry-Altmann	
18-Nov-21	284.49	BELL MOBILITY	Nov Stmt - cellular bill	
30-Dec-21	370.49	BELL MOBILITY	Dec Stmt - cellular bill	
	5,708.46		YTD Totals	

5,533.44 Councillors

175.02 Staff

5,708.46

Council Memberships and Travel

Association Dues

For the year ended, December 31, 2021

Date	Amount	Payee	Description	Note / Reference
1-Jan-21	8,209.93	FEDERATION OF CANADIAN MUNICIPALITIES	Membership fees Jan 1/21 to Mar 31/21 from prepaid expense	
2-Jan-21	37,746.62	FEDERATION OF CANADIAN MUNICIPALITIES	Membership fees Apr 1/21 to Mar 31/22	
13-Jan-21	(9,436.61)	FEDERATION OF CANADIAN MUNICIPALITIES	Transfer membership fees Jan 1/22 to Mar 31/22 to prepaid expense	
2-Jan-21	9,564.22	ASSOCIATION FRANCAISE DES MUNICIPALITES	Membership fees Jan 1/21 to Dec 31/21	
14-Jan-21	18,373.40	ASSOCIATION OF MUNICIPALITIES OF ONTARIO	Membership fees Jan 1/21 to Dec 31/21	
12-Apr-21	3,150.00	FEDERATION OF NORTHERN ONTARIO MUNICIPALITIES	Membership fees Apr 1/21 to Mar 31/22	
21-Jun-21	3,077.54	ONTARIO GOOD ROADS ASSOCIATION	Membership fees Jan 1/21 to Dec 31/21	
28-Sep-21	10,000.00	ONTARIO'S BIG CITY MAYORS	Membership fees Jan 1/21 to Dec 31/21	
80,685.10			YTD Totals	

Council Memberships and Travel

Council Travel

For the year ended, December 31, 2021

Date	Amount	Payee	Description	Attendee	Note / Reference
3-May-21	610.56	ASSOCIATION OF MUNICIPALITIES OF ONTARIO	Registration to AMO AGM Annual virtual Conference Aug 15-18	D. McIntosh	
3-May-21	610.56	FEDERATION OF CANADIAN MUNICIPALITIES	Registration to FCM Annual virtual Conference May 31 to June 4	M. Signoretti	Councillor was nominated to be a board member
31-Dec-21	96.18	MCCAUSLAND GEOFF	OBIAA Conference Sept 26-29, Hamilton, On	G. McCausland	
1,317.30		YTD Totals			

Development Charges – July 2022 to June 2023

Presented To:	Finance and Administration Committee
Meeting Date:	March 29, 2022
Type:	Correspondence for Information Only
Prepared by:	Apryl Lukezic Financial Support & Budgeting
Recommended by:	General Manager of Corporate Services

Report Summary

This report provides information regarding indexation changes to Development Charges (DC) that will be effective July 1, 2022 in accordance with By-Law 2019-100.

Relationship to the Strategic Plan, Health Impact Assessment and Community Energy & Emissions Plan (CEEP)

This report refers to operational matters and has no direct connection to the Community Energy & Emissions Plan.

Financial Implications

This report has no financial implications as rates are prepared in accordance with the existing Development Charges By-Law 2019-100.

Background

The following chart reflects the current DC rates effective until June 30, 2022:

Servicing	Single Family Dwellings (per unit)	Semi Detached Dwellings (per unit)	Multiples, Apartments and Small Residential (per unit)	Industrial (per sq ft)	Commercial / Institutional (per sq ft)
All Services	\$18,910	\$15,193	\$10,913	\$3.16	\$4.74
Excluding Water	\$17,839	\$14,333	\$10,295	\$2.93	\$4.51
Excluding Wastewater	\$13,907	\$11,175	\$8,027	\$2.10	\$3.68
Excluding Water and Wastewater	\$12,837	\$10,315	\$7,409	\$1.87	\$3.45

Development Charges are to be indexed per the Statistics Canada Quarterly Construction Price Statistics (Non-Residential Building Construction Index) in accordance with the Development Charges Act and By-Law 2019-100. The Development Charges are adjusted by NRBCPI so that funding reflects the impact to capital expenditures faced by the City on an annual basis.

Since no statistics are released for Sudbury, the inflationary change for Ottawa is used and in accordance with By-Law 2019-100. The increase for the period of December 2020 to December 2021 which was released in February 2022 is 17.2%.

The revenues from development charges are used to fund the growth-related capital expenditures. Any changes in amounts received from development charges will have corresponding impacts on other capital funding sources, mainly City tax levy, water & wastewater user fees, and/or reserves.

The chart below reflects the rates in effect starting July 1, 2022 until June 30, 2023. Please refer to Appendix A for the detailed development charge rate schedules.

Servicing	Single Family Dwellings (per unit)	Semi Detached Dwellings (per unit)	Multiples and Apartments (per unit)	Industrial (per sq ft)	Commercial / Institutional (per sq ft)
All Services	\$22,162	\$17,806	\$12,791	\$3.70	\$5.56
Excluding Water	\$20,908	\$16,799	\$12,066	\$3.43	\$5.29
Excluding Wastewater	\$16,300	\$13,097	\$9,408	\$2.46	\$4.31
Excluding Water and Wastewater	\$15,046	\$12,089	\$8,683	\$2.19	\$4.05

Revisions to Development Charges Rates per Development Charges By-Law

Council has the ability to adjust Development Charges rates. If these rates are not adjusted in accordance with the Development Charges By-law, then an amendment must be proposed to the Development Charges By-law.

The *Development Charges Act* requires that a public meeting be held to allow citizens to provide input regarding a proposed development charges by-law. Advertised notices of a public meeting must be provided at least 20 days before the public meeting. The proposed by-law and background study must be available to the public at least two weeks prior to the public meeting.

Once the Finance and Administration Committee has received public input, a motion will be required at the end of the public input meeting, if committee wishes to direct a different rate revision. The amending by-law will be prepared for presentation and approval at a subsequent City Council meeting. The amending by-law would need to be approved by Council with sufficient time before July 1, 2022 to allow applicants and staff to process building permits before changes become effective on July 1st.

Development charges are a form of revenue which is dedicated to growth related capital costs and the significance of the change in the high rate of indexation for 2022 means those costs are very likely to experience significant inflation in the near term. Any lost revenue resulting from adjustments in development charges would be funded from the tax levy, water/wastewater user fees, City reserves funds and/or external debt, for future growth-related capital expenditures to be made.

Schedule A-1

To By-law 2019-100

Residential - Single Family Dwelling	
	2022
	<i>as of July 1</i>
<i>Charge per unit</i>	\$ 22,162
General Government	259
Library Services	572
Fire Services	57
Police Services	403
Public Safety	134
Parks and Recreation	2,082
Ambulance Services	134
Emergency Preparedness	442
Transit Services	683
Total General Services	\$ 4,766
Roads and Related	9,222
Water Services	1,254
Wastewater Services	5,862
Drains and Stormwater	1,057
Total Engineered Services	\$ 17,396
Total Development Charge all services	\$ 22,162
<i>Excluding Water Service</i>	\$ 20,908
<i>Excluding Waste Water Service</i>	\$ 16,300
<i>Excluding Water and Waste Water Services</i>	\$ 15,046

Schedule A-2

To By-law 2019-100

Residential - Semi Detached Dwelling	
	2022
	<i>as of July 1</i>
<i>Charge per unit</i>	\$ 17,806
General Government	209
Library Services	461
Fire Services	46
Police Services	326
Public Safety	107
Parks and Recreation	1,674
Ambulance Services	107
Emergency Preparedness	355
Transit Services	549
Total General Services	\$ 3,833
Roads and Related	7,406
Water Services	1,008
Wastewater Services	4,710
Drains and Stormwater	850
Total Engineered Services	\$ 13,973
Total Development Charge all services	\$ 17,806
<i>Excluding Water Service</i>	\$ 16,799
<i>Excluding Waste Water Service</i>	\$ 13,097
<i>Excluding Water and Waste Water Services</i>	\$ 12,089

Schedule A-3

To By-law 2019-100

Residential - Multiples, Apartments and Small Residential	
	2022
	as of July 1
Charge per unit	\$ 12,791
General Government	150
Library Services	331
Fire Services	33
Police Services	233
Public Safety	77
Parks and Recreation	1,202
Ambulance Services	77
Emergency Preparedness	255
Transit Services	394
Total General Services	\$ 2,753
Roads and Related	5,320
Water Services	725
Wastewater Services	3,383
Drains and Stormwater	611
Total Engineered Services	\$ 10,037
Total Development Charge all services	\$ 12,791
Excluding Water Service	\$ 12,066
Excluding Waste Water Service	\$ 9,408
Excluding Water and Waste Water Services	\$ 8,683

Schedule A-4

To By-law 2019-100

Industrial		
	2022	
	<i>as of July 1</i>	
<i>Charge per square foot</i>	\$	3.70
General Government		0.056
Library Services		-
Fire Services		0.012
Police Services		0.088
Public Safety		0.032
Parks and Recreation		-
Ambulance Services		0.032
Emergency Preparedness		0.094
Transit Services		0.149
Total General Services		0.46
Roads and Related		1.501
Water Services		0.269
Wastewater Services		1.245
Drains and Stormwater		0.225
Total Engineered Services		3.24
Total Development Charge		3.70
<i>Excluding Water Service</i>	\$	3.43
<i>Excluding Waste Water Service</i>	\$	2.46
<i>Excluding Water and Waste Water Services</i>	\$	2.19

Schedule A-5

To By-law 2019-100

Non-Residential Non-Industrial		
	2022	
	<i>as of July 1</i>	
<i>Charge per square foot</i>	\$	5.56
General Government		0.056
Library Services		-
Fire Services		0.012
Police Services		0.088
Public Safety		0.032
Parks and Recreation		-
Ambulance Services		0.032
Emergency Preparedness		0.094
Transit Services		0.149
Total General Services		0.46
Roads and Related		3.358
Water Services		0.269
Wastewater Services		1.244
Drains and Stormwater		0.225
Total Engineered Services		5.10
Total Development Charge		5.56
<i>Excluding Water Service</i>	\$	5.29
<i>Excluding Waste Water Service</i>	\$	4.31
<i>Excluding Water and Waste Water Services</i>	\$	4.05