



## FINANCE AND ADMINISTRATION COMMITTEE

Thursday, April 15, 2021 – 9:30 a.m.

### AGENDA

1. Call to order.
2. Roll call.
3. Disclosure of pecuniary interest and general nature thereof.
4. Adoption of minutes of previous meeting held on March 18, 2021.
5. Delegations: 9:30 a.m. Constable Chris Purdie, OPP and Jean Souliere, CEO, BusPatrol providing an overview of the proposed School Bus Stop Arm Camera Project.

	<u>Page</u>
6. Administration Report	3
7. Corporate Services Department Report	8
8. New Business.	
9. Closed Meeting – None at time of mailing.	
10. Date of next meeting (Thursday, May 13, 2021) and adjournment.	

**NOTE: (a) County Council: Wednesday, April 28, 2021.**

(b) Submissions received from the public, either orally or in writing may become part of the public record.

## **Strategic Plan**

**Strategic Plan Goal # 1: To inform the Federal and Provincial government on our unique needs so that Renfrew County residents get their “fair share”.**

Initiatives:

- (a) Create a strategic communications plan
- (b) Identify and advocate for issues important to the County of Renfrew.

**Strategic Plan Goal # 2: Fiscal sustainability for the Corporation of the County of Renfrew and its ratepayers.**

Initiatives:

- (a) Commitment from Council supporting principles within the Long-Term Financial Plan
- (b) Establish Contingency Plan to respond to provincial and federal financial pressures and opportunities beyond the Long-Term Financial Plan.

**Strategic Plan Goal # 3: Find cost savings that demonstrate our leadership while still meeting community needs.**

Initiatives:

- (a) Complete community needs assessment
- (b) With identified partners implement plan to optimize service delivery to the benefit of our residents.

**Strategic Plan Goal # 4: Position the County of Renfrew so that residents benefit from advances in technology, to ensure that residents and staff have fair, affordable and reasonable access to technology.**

Initiatives

- (a) Ensure that the County of Renfrew is top of the list for Eastern Ontario Regional Network funding for mobile broadband
- (b) Lobby for secure and consistent radio systems for first responders and government
- (c) Put a County of Renfrew technology strategy in place.

**COUNTY OF RENFREW**  
**ADMINISTRATION REPORT**

---

**TO:** Finance and Administration Committee  
**FROM:** Paul V. Moreau, Chief Administrative Officer/Clerk  
**DATE:** April 15, 2021  
**SUBJECT:** Department Report

---

**INFORMATION**

**1. EORN Spring Newsletter**

Attached as Appendix I is the Eastern Ontario Regional Network spring newsletter.

**2. EOWC Survey – Declared Emergency and Electronic Meetings**

Attached as Appendix II are the results of a survey from the CAOs of the Eastern Ontario Wardens' Caucus (EOWC) with respect to how many Counties declared an emergency during the COVID-19 pandemic and how they are dealing with electronic meetings.

**RESOLUTIONS**

**3. FCM Board of Directors Election**

**Recommendation:** WHEREAS the Federation of Canadian Municipalities (FCM) represents the interests of member municipalities on policy and program matters that fall within federal jurisdiction;

WHEREAS FCM's Board of Directors is comprised of elected municipal officials from all regions and sizes of communities to form a broad base of support and provide FCM with the united voice required to carry the municipal message to the federal government; and

WHEREAS FCM's virtual Annual Conference and Trade Show will be held June 1 to 4, 2021, during which time the Annual General Meeting will be held and followed by the election of FCM's Board of Directors;

BE IT RESOLVED that the Council of the County of Renfrew endorse Councillor Glenn Doncaster to stand for election on FCM's Board of Directors and appointments to Standing Committees for the period starting in June 2021 and ending at the AGM in 2022;

AND BE IT FURTHER RESOLVED that Council assumes all costs associated with Councillor Glenn Doncaster attending FCM's Board of Directors meetings.

### **Background**

Councillor Doncaster is currently a member of the FCM standing committees. The Annual FCM Conference is being held virtually from June 1 to June 4, 2021. Election for their Board of Directors and representation on their standing committees will be held during this Conference. Councillor Glenn Doncaster has expressed an interest in once again running for a seat on the Board.

## **4. EOWC Survey – Declared Emergency and Electronic Meetings**

**Recommendation:** THAT the Finance and Administration Committee recommends that County Council direct staff to amend Section 6.1 of the Procedural By-law 85-10, as amended, to allow for the continuation of electronic participation of members of council in electronic meetings during a declared emergency and during a declared significant weather event as presented below; AND FURTHER THAT section 2 – Definitions, of the Procedural by-law be amended to include the definition of a significant weather event emergency as defined by Ontario Regulation 239/02.

AND FURTHER THAT section 21 – Delegations, be amended to permit the participation of delegations to Committees and County Council via electronic means at the discretion of the presiding officer and the Clerk.

AND FURTHER THAT staff participation via electronic means at meetings of Committee and County Council be at the discretion of the Chief Administrative Officer.

## **6.1 ELECTRONIC PARTICIPATION IN MEETINGS**

(a) Councillors are permitted to participate in a meeting remotely via electronic means (e.g. video or audio teleconference), in the event of

**declared emergency or a significant weather event** and such Councilors shall have all the same rights and responsibilities as if they were in physical attendance.

**(b)** Any Councillor participating electronically must be located within **Canada**. ~~the Province of Ontario unless an Elected Official is on municipal business.~~

**(c)** A Councillor who is participating electronically in a meeting shall be counted in determining whether or not a quorum of members is present at any point in time, and may participate electronically in any portion of a meeting that is closed to the public.

**(d)** All Councillors participating electronically in a Closed Session of Council, Standing Committee or Ad Hoc Committees shall declare to the Presiding Officer and the Clerk that they are in a private room, where:

**i.**No other persons can overhear the deliberations;

**ii.**The internet connection is secure and not publically accessible; and

**iii.**It is strongly recommended that Councillors wear earbuds or headphones when in a closed session.

**(e)** In the event of an interruption in connectivity for a member that is participating electronically, the meeting will resume without the participant and their absence will be noted in the minutes.

**(f)** Any Councillor intending to participate electronically in a meeting shall notify the Clerk by email prior to the meeting.

**(g)** Members must inform the Clerk or Presiding Officer of their departure prior to leaving the meeting to ensure that there is quorum.

**(h)** Should the Presiding Officer lose connectivity for longer than a period of 5 minutes, the Clerk shall ask the members to appoint a Presiding Officer from among the members present.

**(i)** In the absence of the Chair at Committee Section 74 (g) of the Procedural By-law will apply.

(j) **Should a Councillor declare a pecuniary interest, Section 47 of the Procedural By-law shall apply.**

(k) **Councillors must connect through a secure internet connection.**

**Background:**

On July 21, 2020, Bill 197, COVID Economic Recovery Act, 2020 received Royal Assent. Bill 197 amends the Municipal Act, 2001, to allow municipal procedural by-laws to include electronic participation in meetings. These new provisions to the Act will allow electronic participation in open and closed council meetings and count towards quorum outside a declared emergency.

At the September 30, 2020 meeting of County Council, council passed a resolution amending the procedural by-law to allow for the participation of the members of Council in electronic meetings. The same resolution contained a provision that saw this section of the Procedural by-law being revoked as of June 30, 2021. Upon the revocation of section 6.1 Electronic Participation in meetings, Council will have no authority to convene an electronic meeting under any circumstances.

Staff were tasked with exploring options for the continuation of electronic meetings and were directed to survey members of Council to determine the desire to continue with electronic meetings as defined in the procedural by-law beyond the COVID-19 pandemic.

At the March 31, 2021 meeting of County Council, members were provided a copy of the Council survey on electronic meetings. At the same meeting County Council passed the following recommendation (RESOLUTION NO. FA-CC-21-03-35):

- Continue to use the Zoom platform to host Standing Committees and County Council meetings for the duration of the declared emergency;
- Meetings of Standing Committees and County Council continue to be live streamed.

The staff analysis of the survey suggests that there is overwhelming support for the continuation of electronic meetings, however this was tempered in the comments section of the survey. Most members of council suggested that the continuation of electronic meetings should be permitted under

certain circumstances. Based on the feedback provided in the survey staff are recommending the following amendment to the procedural by-law:

- Allow the use of electronic participation at a meeting during a declared emergency;
- Allow the use of electronic participation at a meeting during a significant weather event emergency; Ontario Regulation 239/02 allows municipalities to declare a SWE (Significant Weather Event) for snow accumulation and icy conditions on roadways, based on applicable Environment Canada advisories.
- Permit the participation of delegations to Standing Committees and County Council via electronic means.
- Permit the participation of staff Members electronically.

## COUNTY OF RENFREW

### CORPORATE SERVICES DEPARTMENT REPORT

---

**TO:** Finance and Administration Committee

**FROM:** Jeffrey Foss, Director of Corporate Services

**DATE:** April 15, 2021

**SUBJECT:** Department Report

---

#### INFORMATION

1. **Retirement – Information Technology Administrative Assistant**

Ms. Mary Lynn Therens has provided notice of her retirement effective April 9, 2021. Mary Lynn was the Administrative Assistant for Information Technology and was the friendly, helpful individual you would speak to when you called in to IT for assistance. We would like to extend our thanks for the contributions Mary Lynn has made to the County of Renfrew over the past 13 years and we wish her health and happiness as she prepares for the new and exciting experiences in her retirement!

2. **COVID-19 Corporate Financial Summary (to December 31, 2020) [Strategic Plan Goal #2 (b)]**

As requested by Committee, attached as Appendix I is a chart summarizing the financial activities for all County of Renfrew Departments in relation to our COVID-19 initiatives to December 31, 2020.

3. **Provincial Offences Administration Workload [Strategic Plan Goal #3]**

The following is a chart comparing charges received, trial notices issued, payments processed, accounts receivable files reviewed, licence suspensions initiated and collection notices mailed over the past five months through the Provincial Offences Administration Office.



Month	Charges Received	Trial Notices Issued <small>**Notice of Hearing Audio Court</small>	Early Resolution Notices	Payments Processed	Payfines Payments Processed	Number of Files Reviewed	Licence Suspensions	Collection Notices	To Collection Agency
November	436	344	79	289	251	59	0	3	32
December	278	346	50	246	162	152	0	33	12
January 2021	486	362	135	269	220	120	0	42	85
February 2021	449	468	64	279	225	41	0	26	83
March 2021	860	333	70	360	324	286	166	27	76

#### 4. Unaudited 2020 Financial Statements [Strategic Plan Goal #2 (a)]

Attached as Appendix II are the 2020 Unaudited Financial Statements for the Renfrew County Housing Corporation, Bonnechere Manor, Miramichi Lodge and the General Revenue Fund. Please note that these Financial Statements not only include a Statement of Revenue and Expenditures and Balance Sheet for the year ending December 31, 2020, but also a breakdown of the Accumulated Surplus for each entity as at December 31, 2020. The Statement of Revenue and Expenditures is presented comparing the actual results for 2020 to the 2020 budget adopted by County Council. The Financial Statements reflect both a municipal surplus and an accounting surplus and are fully PSAB compliant as they include amortization expense but remove any impact for capital, reserve transfers, debt principal and debt proceeds. The statements also reflect the full cost of post-retirement benefits.

- a) Renfrew County Housing Corporation – The Income Statement for the Renfrew County Housing Corporation reflects an accounting surplus of \$2,000,673. After adjusting for a \$111,983 increase in net fixed assets, a \$192,093 increase in liabilities and no change in net reserves, the \$2,080,783 unallocated surplus has been transferred into the Capital Reserve in accordance with the Year End Surplus/Deficit Policy adopted by the Board of Directors of the Renfrew County Housing Corporation. The impact of the Asset Transfer Agreement with Opeongo Housing

Corporation as at December 31, 2020 was a Gain On Transfer of \$790,767, which is included in the results above.

- b) Bonnechere Manor – The accounting surplus for Bonnechere Manor for the year ended December 31, 2020 was \$676,567. After adjusting for a \$142,861 decrease in net fixed assets, a \$92,095 increase in liabilities and a \$285,294 decrease in net reserves, the \$1,196,819 unallocated surplus has been transferred into the Unallocated Reserve portion of Bonnechere Manor's Accumulated Surplus.
- c) Miramichi Lodge - The accounting surplus for Miramichi Lodge for the year ended December 31, 2020 was \$97,745. After adjusting for a \$420,216 decrease in net fixed assets, a \$515,638 decrease in liabilities and a \$263,781 decrease in net reserves, the \$266,104 unallocated surplus has been transferred into the Unallocated Reserve portion of Miramichi Lodge's Accumulated Surplus.
- d) General Revenue Fund – The Income Statement for the General Revenue Fund reflects an accounting surplus of \$15,569,657. After adjusting for a \$13,743,492 increase in net fixed assets, a \$1,746,678 increase in liabilities and a \$748,985 increase in net reserves, the \$2,823,828 unallocated surplus was adjusted for interest earned on reserves and then transferred into the Working Capital Reserve in accordance with the Year End Surplus/Deficit Policy adopted by County Council.

**5. Municipal Property Assessment Corporation (MPAC) – Assessment Update [Strategic Plan Goal #2 (a)]**

As a follow-up to County Council's discussion at the March 31<sup>st</sup> session regarding the next assessment cycle, the Municipal Property Assessment Corporation (MPAC) has advised that as part of the Ontario Government's 2021 spring budget, the Minister of Finance announced the decision to once again postpone a province-wide property assessment update due to the pandemic. Property assessments for the 2022 property tax year will continue to be based on the January 1, 2016 assessed values. In addition, the budget notes that the government will hold consultations on the timing and valuation date for the next assessment update and that outcomes will be communicated this fall.

6. **Municipal Finance Officers' Association of Ontario (MFOA) - 2021 Budget Summary [Strategic Plan Goal #3 (b)]**

Attached as Appendix III is the Municipal Finance Officers' Association of Ontario (MFOA) report entitled "Provincial Budget 2021 – Ontario's Action Plan: Protecting People's Health and Our Economy" providing details and highlights of the 2021 Provincial Budget.

7. **Association of Municipalities of Ontario (AMO) – Updates [Strategic Plan Goal #3 (b)]**

Attached as Appendix IV is an Association of Municipalities of Ontario (AMO) Policy Update dated March 25, 2021 entitled "Federal Gas Tax and Updated COVID-19 Regulations" advising that the federal Gas Tax Fund (GTF) has been permanently renamed to the Canada Community-Building Fund and funding has been increased by \$2.2 billion in 2021 to help prepare communities for economic recovery from the pandemic.

Attached as Appendix V is an AMO Gas Tax Update dated March 26, 2021 providing a detailed listing of estimated AMO Allocations of the federal Gas Tax Fund in 2021 for all communities.

The County of Renfrew will receive a top-up allocation of \$2,685,199 in 2021 in addition to our scheduled allocation of \$2,793,217.

## **RESOLUTIONS**

8. **Provincial Offences Administration Additional Court Dates Advocacy [Strategic Plan Goal #3 (b)]**

**Recommendation:** THAT the Finance and Administration Committee recommends that the incident report prepared by the Provincial Offences Office for the County of Renfrew be sent to the Ministry of the Attorney General; AND FURTHER THAT the letter requesting additional court dates be sent from the Warden to the Regional Senior Justice of the Peace.

### **Background**

POA staff are extremely concerned with the massive backlog of court matters, due to the COVID-19 shutdown. As a result of the increasing backlog, and at the current rate, the County of Renfrew is facing a

minimum of 90 months to clear this backlog and we are not alone. All East Region courts are facing the same challenges. The Ontario Court of Justice for the County of Renfrew has been short two local Justices of the Peace for more than two years and overall the East Region is short five Justices of the Peace. Even though our courts are currently remote audio courts, we are only being provided with a Justice of the Peace for the Pembroke court dates not our scheduled court dates for our satellite courts of Renfrew, Killaloe and Deep River due the shortage of Justices of the Peace and the COVID-19 closure of our satellite courts. The Provincial Offences Office would like these satellite court dates allocated back to the Pembroke location to assist with this backlog.

Please find attached the following:

- a) Attached as Appendix VI is an incident report template provided by the Municipal Court Managers Association (MCMA) asking Provincial Offences court offices to summarize the impact of the shortage on each court and to send this report to the Ministry of the Attorney General.
- b) Attached as Appendix VII is a draft letter template provided by the Municipal Court Managers Association (MCMA) to send to the Regional Senior Justice of the Peace, asking for additional court dates. This letter has been adjusted to be relevant for the impact on the County of Renfrew.

## **BY-LAWS**

### **9. 2021 Tax Policy [Strategic Plan Goal #3(b)]**

**Recommendation:** THAT the Finance and Administration Committee recommends to County Council that a By-law setting the starting 2021 tax ratios for County purposes and lower-tier purposes for the year 2021 be adopted at the next session of County Council.

**Recommendation:** THAT the Finance and Administration Committee recommends that County Council approve at the next session that the 2021 tax ratio By-law include a revenue neutral ratio for the Landfill class at 1.189066.

**Recommendation:** THAT the Finance and Administration Committee recommends that County Council approve at the next session that the 2021 tax rates for the County of Renfrew include a calculation to apply a municipal budgetary tax

increase to the industrial and large industrial classes equal to 50% of the tax rate increase over the 2021 notional tax rate for the residential class.

**Recommendation:** THAT the Finance and Administration Committee recommends that County Council approve a reduction in the Broad Industrial Ratio down to the Provincial Threshold of 2.63, phased in over a 2 year period beginning with the 2022 taxation cycle.

**Background - Executive Summary of 2021 Tax Policy Recommendations from the Tax Policy Working Group**

The Finance Department held a Virtual Tax Policy Working Group meeting Wednesday, March 25, 2021 at 1:00 p.m. that included all of the local Municipal Treasurers. A second meeting was held on Thursday, April 1, 2021 to further discuss industrial and new multi-residential ratios. The following is an Executive Summary of the recommendations from the Tax Policy Working Group. A slide deck was prepared for the March 24 meeting of the TPWG and is available upon request.

**Ratios** - The Tax Policy Working Group (TPWG) is recommending that we maintain the 2021 starting ratios. The option is not available in 2021 to re-set the ratios to avoid tax shifts between the classes because there was no reassessment impact in 2021. Any allowable change to revenue neutral ratios would place an additional burden on business property owners that TPWG felt was a movement in the wrong direction in an already difficult economic climate. In addition, TPWG suggests that we hold firm to the valuation principles we established many years ago. Since capping was first introduced in 1998 the County of Renfrew decided that a property owner should receive 100% of the benefit of having a decrease in the assessed value of their property. Based on this belief, the County has never used the “clawback” option and has passed the reductions on to all non-residential tax classes. If we had the ability to move to revenue neutral ratios and prevent properties from receiving the benefit of lower valuations, then we have made a fundamental shift in these principles.

Although we annually consider a movement to the Provincial threshold ratio for industrial, it was also recognized that because of the levy restriction, this ratio is reducing each year regardless. Since tax rate increases will be applied to the non-restricted classes in a greater

proportion than to restricted classes, thus bringing the class rates for the restricted and non-restricted classes closer together, it effectively reduces the tax ratio for the restricted class. The group also noted that the industrial ratios have dropped by **22.0%** since 2001 and that the ratio will continue to reduce provided the rules regarding levy restriction are unchanged. During a second meeting of the TPWG on April 1, 2021 our group decided that after 20 years of gradually reducing the Industrial ratio as described above, **we are recommending that County Council approve a reduction in the Industrial Broad Class ratio from 3.159778 in 2021 down to the Provincial Threshold of 2.63, phased in over a 2 year period, beginning with the 2022 taxation cycle.**

This ratio reduction will create a reduction in the tax burden for the Industrial Class of 16.55% and an increase in the taxation burden to all other property classes of 0.26% once the ratios are fully adjusted in the 2023 taxation year. This will then allow all municipalities to pass the same annual budget levy impact to all property classes, as the levy restriction will be removed.

**New Landfill Class and Ratios** - On December 13, 2016, an amendment to Ontario Regulation 282/98 under the Assessment Act was filed, which implements several of the Landfills Assessment Review recommendations. The regulation prescribes the use of the historic valuation methodology to assess landfills for the 2016 reassessment. The historic methodology values landfills as vacant industrial land, with structures assessed based on the replacement cost approach; prescribes the exclusion of environmental protection features from the assessed value of landfills; and establishes a new landfill property class. Municipalities with properties in the Landfill class in their jurisdiction must include a Landfill class tax rate and tax ratio starting in 2017. On April 5, 2017 the Ministry of Finance advised all municipalities that Ontario Regulations 94/17, 95/17, 97/17, 98/17 and 99/17 had been filed to implement the municipal tax policy framework. In 2017, Renfrew County chose a Starting Ratio for the Landfill class to be the same as the 2017 Starting Ratios for the Commercial class at 1.814700.

For the 2021 taxation year, confirmation has been received from the Ministry of Finance that O. Reg 95/17, Section 10.2 will continue to be

applied for tax year 2021. Therefore, the transition ratio for the Landfill class is the Revenue Neutral ratio, with the ability to increase it up to 5%. The revenue neutral ratio for 2021 is 1.189066. If this regulation does not change for subsequent years, then the Transition Ratio for the Landfill Class will be recalculated every year since it has to equal the Revenue Neutral Ratio for that class. The Revenue Neutral Ratios are calculated to raise the same proportion of the levy for each class as it paid in the previous tax year. **Therefore, TPWG is recommending that for 2021, County Council adopt the revenue neutral ratio for the Landfill class at 1.189066.**

**Multi Residential Ratios** - The Province has heard concerns about the significantly higher property tax burden for multi-residential apartment buildings and its potential implications for housing affordability in the rental market. In response to these concerns, the Province has announced it will review the property taxation of multi-residential apartment buildings. The review will involve extensive consultations with municipalities, as well as other affected stakeholders, including renters and apartment building owners. Currently, the average municipal property tax burden on multi-residential apartment buildings is more than double that of residential properties. In many cases, multi-residential properties are taxed by municipalities at nearly three times the rate of residential properties. The inequity resulting from this higher property tax burden is especially concerning given the lower average incomes of tenants in multi-residential apartment buildings. In fact, the average income of apartment renters is less than half of other residential households. The Province will take steps to ensure that high municipal tax burdens on multi-residential properties do not increase. For these municipalities, this means that the municipal property tax burden for multi-residential properties will be no higher in 2021 than it was in 2020. For the 2020 tax year, municipalities with a multi-residential tax rate that is double the residential rate or higher will be restricted from increasing this burden. This means, where the multi-residential tax ratio is greater than 2.0, a full levy restriction will be implemented and reassessment related shifts onto the multi-residential class will be prevented. **This restriction does not affect Renfrew County as our multi-residential ratio is only 1.9436.**

During a second meeting of the TPWG on April 1, 2021 our group also considered a reduction in the Multi-Residential Class ratio from 1.9436 to 1.0, to match the ratio in the New Multi-Residential Class. This ratio reduction will create a reduction in the tax burden for the Multi-Residential Class of 47.94% and an increase in the taxation burden to all other property classes of 1.19% or \$1,460,277. **TPWG is NOT recommending that Council consider this change.**

On April 27, 2017 the Province implemented a mandatory New Multi-Residential property class province-wide to ensure that municipalities tax new multi-residential buildings at a similar rate as other residential properties (Ratio of 1.0). This will support and encourage the development of new, purpose-built rental housing as a step to improve housing affordability in the rental market. All municipalities were required to set a tax ratio in 2017 for New Multi-Residential class regardless of whether any properties exist. Unfortunately, the Province only released the Regulations on July 6, 2017 which resulted in a special County Council meeting held on July 26, 2017. **The new Multi-Residential ratio of 1.0 remains in effect for the 2020 taxation year and thereafter.**

**Levy Restriction (2020 Option)** - Since this option can be utilized at either the upper or lower tier independently, County staff are recommending that the County elect to increase the industrial and large industrial tax rates by 50% of the residential budgetary increase, based on notional tax rates. The impact is estimated to be a **1.244%** increase in the tax rates for the industrial class, and the principle of having the industrial class pay for some of the municipal levy increase is seen as appropriate. This option was also chosen by County Council in prior years.

**Notional Rate Adjustment** - In response to municipal requests, a technical adjustment to the provincially prescribed notional property tax rate calculation was announced in the 2016 Ontario Budget. This adjustment ensures that when calculating notional tax rates, municipalities and the Province are able to address any unintended effects due to specific in-year property assessment changes, such as assessment appeal losses. Municipalities have the option to adjust the year-end assessment used in the notional property tax rate calculation to offset changes resulting from



certain in-year reassessment related changes, including: Assessment Review Board decisions; Request for Reconsiderations; Post Roll Amended Notices; and Special Advisory Notices. In 2016, regulations were enacted for each municipality that adopted the adjustment. For 2017 and future years, the Ministry has taken steps to ensure a more streamlined process, which will not require further regulations. Adoption of the adjustment can be implemented for any municipality by selecting the adjustment through the OPTA system. To ensure the ongoing integrity of education property tax revenues, the property tax rate calculation adjustment is also applied to education property tax rates. **TPWG is not recommending that we adjust year end taxation through the use of this option.**

**Discount Rates** – The County has always used the legislated reductions of 30% for Commercial and 35% for Industrial vacant units, vacant land and excess land. The Province began providing municipalities with broad flexibility for 2017 and future years to tailor the programs to reflect community needs and circumstances, while considering the interests of local businesses. Municipalities can implement changes to the existing discount by notifying the Minister of Finance of their intent to utilize this flexibility and provide details of the proposed changes along with a council resolution. In 2018, County Council passed a resolution seeking Ministerial consent to eliminate the vacant and excess land subclasses as well as the vacant building rebate program for the 2019 taxation year and thereafter.

On December 7, 2018, O. Reg. 490/18 was filed amending O. Reg. 580/17 under the Municipal Act, 2001 to implement requested changes to the Vacant and Excess Land Subclasses. For the purposes of subsection 313 (1.3) of the Act, the County of Renfrew is authorized to pass a by-law providing that a tax rate reduction in paragraph 2, 3, 4 or 5 of subsection 313 (1) of the Act does not apply for a taxation year after 2018.

Also on December 7, 2018, O. Reg. 491/18 was filed amending O. Reg. 325/01 under the Municipal Act, 2001 to implement requested changes to the Vacant Unit Rebate. For the 2019 taxation year and subsequent taxation years, the lower-tier municipalities in the County of Renfrew are not required to have a program to provide tax rebates to owners of property that have vacant portions.

**Tax Relief for Low Income Seniors/Disabled** – TPWG is not recommending any changes to the current policy to defer assessment related tax increases for low income and disabled seniors.

**Tax Relief on Eligible Property Occupied by Eligible Charities** – TPWG is not recommending any change to the current by-law establishing a tax rebate program for eligible charities in the amount of 40% of the taxes payable on eligible commercial or industrial properties.

**Deadlines for LTM Tax Rating By-laws** - As we are all using OPTA to create a CD to generate all business class property tax bills, the CD will not be available until **ALL** LTM's complete their budget processes and adopt a rating by-law. TPWG is recommending that all tax rating by-laws should be adopted prior to **June 18, 2021** and all tax rates should be entered by each municipality into the OPTA system by that same date. This process would allow the issuance of property tax bills to the business community before the summer vacation period.

10. **2021 County of Renfrew Tax Rate By-law [Strategic Plan Goal #3(b)]**

**Recommendation:** THAT the Finance and Administration Committee recommends to County Council that a By-law to Establish the 2021 Tax Rates for County of Renfrew Purposes be adopted at the next session of County Council.

**Background**

Committee will recall at the February 1, 2021 Session of County Council, By-law Number 19-21, being a By-law to Adopt the Estimates for the Sums Required During the Year 2021 for General, Capital and All Purposes of the County of Renfrew was adopted in the amount of Forty-Eight Million, Nine Hundred and Forty-Five Thousand, Five Hundred and Ninety-Four Dollars (\$48,945,594) as the estimate of property tax levy required during the year 2021. As a result of our Tax Policy recommendations we are now able to recommend the adoption of the County tax rates for 2021. The following table provides a summary of the 2021 County tax rates with a comparison to the 2020 rates:

<b><u>Property Class</u></b>	<b><u>2020 Tax Rates</u></b>	<b><u>2021 Tax Rates</u></b>
Residential	0.00366001	0.00375065
Residential - FAD (Phase I)	0.00128100	0.00131273
Multi-Residential	0.00711359	0.00728975
New Multi-Residential	0.00366001	0.00375065
Commercial - Occupied	0.00664181	0.00680630
Commercial - Vacant	0.00664181	0.00680630
Commercial - FAD (Phase I)	0.00128100	0.00131273
Industrial - Occupied	0.01030778	0.01051561
Industrial - Vacant	0.01030778	0.01051561
Large Industrial - Occupied	0.01285969	0.01311897
Large Industrial – Vacant	0.01285969	0.01311897
Landfill	0.00435199	0.00445977
Pipelines	0.00487806	0.00499886
Farmland	0.00091500	0.00093766
Managed Forest	0.00091500	0.00093766