



**REGULAR MEETING OF COUNCIL
MONDAY, MAY 8TH, 2023
7:00 P.M.**

3. PETITIONS & DELEGATIONS

**3.1 THEO MARGARITIS, TWG COMMUNICATIONS – RE:
LOGO DESIGN**

3.2 MAYOR BÉLANGER – RE: FLOOD UPDATE








4. CORRESPONDENCE

**DR. S. F. MONESTIME MUNICIPAL
COUNCIL CHAMBERS
160 WATER STREET
MATTAWA, ONTARIO**

TOWN OF MATTAWA	
BRANDING EXERCISE - APRIL 2023	

1.



-  Pantone Yellow
-  Pantone Black
-  PMS 306
-  PMS 287
-  PMS 7738
-  PMS 376
-  PMS 485

2.



-  Pantone Yellow
-  Pantone Black
-  PMS 306
-  PMS 7738
-  PMS 485

3.



-  Pantone Yellow
-  Pantone Black
-  PMS 306
-  PMS 7738
-  PMS 485

Info

From: josieradoman@willowpublishing.com
Sent: May 1, 2023 4:35 PM
To: Info
Subject: 2023 Samuel de Champlain Provincial Park Guide
Attachments: Samuel de Champlain and Driftwood Park Tabloid Info Pkg NEW 2023.pdf

copy to agenda

4.1

Good afternoon,

My name is Josie Radoman, contacting you on behalf of Willow Publishing and Samuel de Champlain Provincial Park. We publish an information guide for the park which includes interesting information about the park, a map, as well as an ad section for local businesses to advertise. We would like to include an ad for the Corporation of the Town of Mattawa in our local services/community supporters ad section.

Ads start at \$249 for a business card size ad. Please see the attached rate sheet for more sizes and pricing.

There will be 10,000 printed which will be distributed throughout the park's season at the gate to campers when they register for their stay and also available at the Park Store, and office.

Thank you for your time and consideration. Please let me know your decision once made as we are nearing close to the print date. If you have any questions please just call or email me. Have a great day.

Kind Regards,

Josie Radoman
613 847-7208 (direct line)
Willow Publishing

**10,000
copies
printed!**

NOW AVAILABLE:
Limited
ADVERTISING SPACES
FOR THE 2023 EDITION



Single Ad space 3.375"w x 2"h	\$ 249.00 <i>full colour</i>
Double Ad space 3.375"w x 4.125"h	\$ 429.00 <i>full colour</i>
Triple Banner Ad space 10.375"w x 2"h	\$ 649.00 <i>full colour</i>
Four Single Ad spaces 6.875"w x 4.125"h	\$ 795.00 <i>full colour</i>
Six Single Ad spaces 6.875"w x 6.25"h	\$1,095.00 <i>full colour</i>
Twelve Single Ad spaces 10.375"w x 8.375"h	\$1,990.00 <i>full colour</i>
Full Page (21 spaces) 10.375"w x 14.75"h	\$3,195.00 <i>full colour</i>

Your contact:
Josie Radoman
(613) 847-7208 (direct line)
josieradoman@willowpublishing.com



Artwork can be supplied to adcopy@willowpublishing.com.

All artwork should be produced to size. We accept: InDesign CS, Illustrator CS and high resolution PDFs

Willow Publishing Co., Proud Provider of Specialty Publications, P.O. Box 1599, Brighton, ON K0K 1H0, 1-800-339-5662

Amy Leclerc

From: Sylvie Lemieux <SLemieux@ocwa.com>
Sent: May 1, 2023 2:40 PM
To: Amy Leclerc
Cc: Francine Desormeau
Subject: Standard of Care Training - May 18th in Callander. Invite to mayor and council as well as Municipal staff with oversight responsibility.
Attachments: Standard of Care 2023 Invitation Callander May 18 2023.pdf

copy to agenda

4.2

Good morning Amy,

OCWA as your operating partner is pleased to offer a Standard of Care Training Session delivered by the Walkerton Clean Water Centre.

This session will be held in Callander on May 18th at the Callander Community Centre – 1984 Swale Street from 1:30 to 4:30pm.

Please see the attached invitation for Mayor, Council and Municipal Staff with oversight responsibility for drinking water treatment and/or distribution systems.

Though RSVP deadline is May 3rd, we can do a placeholder rsvp to give you time to confirm participants. Just let us know how many spots you'd like us to reserve for you.

We look forward to seeing you at the training in Callander on the 18th.

Kind Regards,

Sylvie

Sylvie Lemieux
Business Development Manager, Northeastern Ontario
Ontario Clean Water Agency
C: 705-271-6041 | email: slemieux@ocwa.com



OCWA, AS YOUR OPERATING PARTNER, IS PLEASED TO HOST

A Standard of Care Training Session delivered by the Walkerton Clean Water Centre

This course is designed to inform municipal councillors and officials of their oversight responsibilities under Section 19 of the *Safe Drinking Water Act*, which came into effect December 31, 2012. Severe penalties are possible for municipal officials who fail to act in good faith and do not exercise honesty, competence and integrity to ensure the protection and safety of the users of municipal drinking water systems.

Who is this course for?

Mayors, councillors and municipal officials with oversight responsibility for drinking water treatment and/or distribution systems.

Course Description

- Several examples of waterborne disease outbreaks are examined that highlight the importance of competent oversight
- General information about drinking water systems, the multi-barrier approach to treatment and some of the risks associated with drinking water production and distribution
- Information about additional specialized training that's available

Date & Time: Thursday May 18th, 2023 at 1:30 PM

Address: Callander Community Center
1984 Swale Street. Callander, ON

Please RSVP by May 3, 2023 to Ted Smider at tsmider@ocwa.com

RECEIVED

MAY 01 2023

L'ÉCOLE CATHOLIQUE

THE BEST EDUCATION IN ONTARIO

25 years of Smiles!

EcolesCatholiquesOntario.ca

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4.3

PRESS RELEASE

- For immediate release -

THE MANY SMILES OF THE 25TH : VOTE NOW !

Ontario. April 28, 2023 — To celebrate its 25th anniversary, *L'École catholique* organized the Smiles Challenge: a highly original contest that brought out over 3,600 creative smiles in its schools over the past few weeks! This great participation testifies to the joy, excitement, and sense of well-being in more than 300 schools in Ontario's eight French-language Catholic school boards.

"Conseil scolaire catholique Franco-Nord, along with the seven other French-language Catholic school boards in Ontario, is delighted with the great participation of its school community. Our students have once again demonstrated their boundless creativity, an essential skill for success. We encourage our families and the general public to recognize this creativity by voting for their favourite creations.", said Ronald Demers, Chair at Conseil scolaire catholique Franco-Nord.

It's time to vote!

Students, staff, and the general public are now invited to visit the L'École catholique website to vote for their favourite "smile" among the 12 finalists from their school board. It will be possible to vote once a day for one "smile" per school board until May 7.

PRIZES TO BE WON

\$300

1st place

\$200

2nd place

\$100

3rd place



Thanks to your votes, three classes from each school board will win a prize of up to \$300 towards a health and wellness activity or field trip. Spread the word to your friends, family, and social networks!



L'ÉCOLE CATHOLIQUE

THE BEST EDUCATION IN ONTARIO

25 years of Smiles!

EcolesCatholiquesOntario.ca  

For more information on *L'École catholique's* Smiles Challenge or to vote, please visit EcolesCatholiquesOntario.ca/defisourires/.

- 30 -

CONTACT :

Jacqueline Levesque, agente du marketing et des communications

Conseil scolaire catholique Franco-Nord

681-C, rue Chippewa Ouest, North Bay (Ontario) P1B 6G8

Téléphone : 705 472-1701, poste 2060 | levesquj@franco-nord.ca





The Royal Canadian Legion
Branch 254
P.O. Box 339
Mattawa, ON P0H 1V0
Tel. (705) 744-5300

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MAY 01 2023

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4.4

April 29, 2023

His Worship Mayor Raymond Belanger
160 Water Street
P O Box 390
Mattawa, ON P0H 1V0

RE: Honours and Awards Banquet

Dear Mayor Belanger:

The Executive and Members of the Royal Canadian Legion, Branch 254, Mattawa cordially invite you and your spouse to attend our annual Honours and Awards Banquet on Saturday, June 3, 2023.

Cocktails will be held from 5:30 – 6:30 p.m. followed by the dinner, presentations and dance. Entertainment will be provided afterwards.

Please inform us of your intentions on or before May 19, 2023.

I am looking forward to seeing you there.

Yours in Comradeship,

Diane Gallupe
Branch President
Honours and Awards Chair

/

Info

From: Board Chair <MPACBoard.Chair@mpac.ca>
Sent: April 27, 2023 10:18 AM
To: Info
Subject: MPAC: 2022 Annual Report
Attachments: Municipal Property Assessment Corporation - 2022-12-31 - FS - Final.pdf

copy to agenda

4.5



Good morning Amy,

MPAC is proud to share three documents with you today. The first document is our **Annual Report**. This year, MPAC focused on supporting our municipal partners, stakeholders and the people of Ontario. Innovation, ongoing data readiness initiatives and public education campaigns have prepared us to lead the way as Ontario's property market experts.

Through our ongoing efforts, we were also able to maintain a 0% increase to the total municipal levy for the third year in a row, while continuously capturing new assessment and showcasing our commitment to elevating the municipal experience.

You will also find included MPAC's Financial Statements for the year ended December 31, 2022. This is being provided as an addendum to the Annual Report above. If you have any questions, please contact Mary Meffe, Vice-President, Corporate and Information Services and Chief Financial Officer at mary.meffe@mpac.ca.


The third document is our second annual **Performance Report**. MPAC is committed to further enhancing our accountability and transparency. This document provides a wealth of statistics on how well we are meeting our goals on areas such as capturing new assessment, the proportion of property assessments that are accepted without going to appeal, Customer Contact Centre satisfaction and many more.

Should you have any questions regarding the reports, please do not hesitate to contact me.

Yours truly,

Alan Spacek
Chair, MPAC Board of Directors

Copy Nicole McNeill, President & CAO
Mary Meffe, VP Corporate and Information Services & CFO



Financial statements of
**Municipal Property Assessment
Corporation**

December 31, 2022

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Independent Auditor's Report

To the Board Members of
Municipal Property Assessment Corporation

Opinion

We have audited the financial statements of Municipal Property Assessment Corporation (the "Corporation"), which comprise the statement of financial position as at December 31, 2022, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies (collectively referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Corporation as at December 31, 2022, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

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

Other Information

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

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

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

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Deloitte LLP

Chartered Professional Accountants
Licensed Public Accountants
March 29, 2023

Municipal Property Assessment Corporation
Statement of financial position

As at December 31, 2022
(In thousands of dollars)

	Notes	2022 \$	2021 \$
Assets			
Current assets			
Cash		12,160	16,519
Accounts receivable		4,113	3,335
Prepaid expenses		2,618	2,054
		18,891	21,908
Investments	3	149,449	147,690
Capital assets	4	8,450	8,804
Long-term prepaid expenses		170	367
Intangible assets	5	6	9
		176,966	178,778
Liabilities			
Current liabilities			
Accounts payable and accrued liabilities	14	30,171	27,909
Deferred revenue	6	2,669	2,761
Current portion of capital leases	10	641	685
		33,481	31,355
Employee future benefits	7	35,340	49,267
Deferred lease inducements		1,501	1,901
Long-term portion of capital leases	10	1,030	463
		71,352	82,986
Commitments and contingencies	9 and 11		
Net assets			
Unrestricted		7,174	6,958
Internally restricted	8	91,655	81,169
Invested in capital and intangible assets		6,785	7,665
		105,614	95,792
		176,966	178,778

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

Approved by the Board of Directors

 _____, Director

 _____, Director

Municipal Property Assessment Corporation

Statement of operations

Year ended December 31, 2022

(In thousands of dollars)

	2022	2021
	\$	\$
Revenue		
Municipal	214,919	214,919
Other	27,094	23,601
Interest and dividend income	4,297	3,353
	<u>246,310</u>	<u>241,873</u>
Expenses		
Salaries and benefits	193,095	186,315
Professional services	11,909	13,320
Information technology	11,732	11,222
Facilities	8,600	8,581
General and administrative	6,937	6,096
Royalties	4,290	4,024
Amortization of capital and intangible assets	3,171	3,601
Gain on disposal of capital assets	(618)	(65)
	<u>239,116</u>	<u>233,094</u>
Excess of revenue over expenses before change in fair value of investments	7,194	8,779
Change in fair value of investments	(13,711)	6,998
(Deficiency) excess of revenue over expenses for the year	<u>(6,517)</u>	<u>15,777</u>

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

Municipal Property Assessment Corporation

Statement of changes in net assets

Year ended December 31, 2022

(In thousands of dollars)

Notes	Unrestricted \$	Internally restricted \$ (Note 8)	Invested in capital and intangible assets \$	2022 Total \$	2021 Total \$
Net assets, beginning of year	6,958	81,169	7,665	95,792	77,187
Excess of revenue over expenses for the year	(3,964)	—	(2,553)	(6,517)	15,777
Remeasurements and other items on employee future benefits	16,339	—	—	16,339	2,828
Acquisition of capital and intangible assets	(2,854)	—	2,854	—	—
Proceeds from disposal of capital and intangible assets	658	—	(658)	—	—
Incurred lease obligations for vehicles accounted for as capital leases	1,361	—	(1,361)	—	—
(Repayment) retirement of lease obligations for vehicles accounted for as capital leases	(838)	—	838	—	—
Interfund transfers to internally restricted reserves	(10,486)	10,486	—	—	—
Net assets, end of year	7,174	91,655	6,785	105,614	95,792

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

Municipal Property Assessment Corporation

Statement of cash flows

Year ended December 31, 2022

(In thousands of dollars)

	Notes	2022 \$	2021 \$
Operating activities			
(Deficiency) excess of revenue over expenses for the year		(6,517)	15,777
Employee future benefits payments	7	(607)	(505)
Add (deduct): Items not affecting cash			
Change in fair value of investments		13,711	(6,998)
Reinvested investment income		(3,470)	(3,122)
Employee future benefits expense	7	3,019	2,701
Amortization of capital assets		3,168	3,560
Amortization of intangible assets		3	41
Gain on disposal of capital assets		(618)	(65)
Amortization of lease liabilities		(400)	(405)
		8,289	10,984
Changes in non-cash working capital			
Accounts receivable		(778)	393
Prepaid expenses		(367)	149
Accounts payable and accrued liabilities		2,262	484
Deferred revenue		(92)	960
		9,314	12,970
Investing activities			
Purchase of investments		(12,500)	(7,343)
Proceeds from sale of investments		500	3,342
Purchase of capital assets		(1,493)	(2,022)
Proceeds on disposal of capital assets		658	98
Purchase of intangible assets		—	—
		(12,835)	(5,925)
Financing activity			
Repayment of lease obligations		(838)	(759)
(Decrease) increase in cash during the year		(4,359)	6,286
Cash, beginning of year		16,519	10,233
Cash, end of year		12,160	16,519
Supplementary cash flow information			
Non-cash transactions			
Acquisition of leased vehicles		(1,361)	(32)
Incurrence of lease obligations		1,361	32

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

Municipal Property Assessment Corporation

Notes to the financial statements

December 31, 2022

(In thousands of dollars)

1. Description of business

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

2. Summary of significant accounting policies

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

The significant accounting policies are summarized as follows:

Fund accounting

The financial statements include the following funds:

- The unrestricted fund comprises mainly amounts available for immediate use for the general purpose of the Corporation.
- The reserve for board-appropriated working fund is set aside by the board of directors in accordance with the Corporation's reserve strategy for contingencies and funding for identified one-time expenditures.
- The reserve for employee future benefits is the portion of net assets consisting of internally restricted investments set aside to settle employee future benefits.
- The reserve for enumeration was established to fund the costs associated with the preparation of preliminary voters' lists for municipal and school board elections. The next enumeration process is scheduled for 2023.
- The reserve for assessment update was established to fund the costs associated with the assessment update. The Corporation generally contributes \$2,400 annually to the reserve but may vary the annual contribution with approval from the board of directors. The unspent reserve balance will be maintained to finance the next Assessment Update.
- Invested in capital and intangible assets represents assets that have been invested in long-lived capital and intangible assets which are not readily converted to cash, net of any liabilities related to the acquisition of those assets.

Financial instruments

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

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

Municipal Property Assessment Corporation

Notes to the financial statements

December 31, 2022

(In thousands of dollars)

2. Summary of significant accounting policies (continued)

Capital assets

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

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

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

Impairment of long-lived assets

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

Intangible assets

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

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

Revenue recognition

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

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

Interest income is recognized when earned.

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

Employee future benefits

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

Municipal Property Assessment Corporation

Notes to the financial statements

December 31, 2022

(In thousands of dollars)

2. Summary of significant accounting policies (continued)

Employee future benefits (continued)

The Corporation has the following policies:

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

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

Deferred lease inducements

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

Use of estimates

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

Municipal Property Assessment Corporation

Notes to the financial statements

December 31, 2022

(In thousands of dollars)

3. Investments

Investments are held within third party managed accounts, which invest independently. The breakdown of total investments by category is outlined below:

	2022	2021
	\$	\$
Cash	—	250
Fixed income	88,827	82,154
Equity	40,585	47,528
Real assets	20,037	17,758
	149,449	147,690

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

	2022	2021
	\$	\$
Working capital	85,861	76,845
Employee future benefits	63,588	70,845
	149,449	147,690

4. Capital assets

	Cost	Accumulated amortization	2022 Net	2021 Net
	\$	\$	\$	\$
Office equipment	466	466	—	1
Furniture and fixtures	8,780	7,645	1,135	1,005
Computer equipment	15,830	13,634	2,196	2,330
Small boats and vessels	394	380	14	13
Leasehold improvements	20,745	17,300	3,445	4,386
Vehicles under capital lease	4,239	2,656	1,583	1,018
Assets under construction	77	—	77	51
	50,531	42,081	8,450	8,804

5. Intangible assets

	Cost	Accumulated amortization	2022 Net	2021 Net
	\$	\$	\$	\$
Computer software	3,022	3,016	6	9

Municipal Property Assessment Corporation

Notes to the financial statements

December 31, 2022

(In thousands of dollars)

6. Deferred revenue

	2022	2021
	\$	\$
Business development unearned revenue and customer down payments	2,487	2,583
Other deferred amounts	182	178
	<u>2,669</u>	<u>2,761</u>

7 Employee future benefits

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

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

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

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

Employees hired by the Corporation after December 31, 1998

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

All employees

- The Corporation is a Schedule II employer under the Workplace Safety and Insurance Act (Ontario), 1997 and follows a policy of self-insurance for all its employees. The obligation as at December 31, 2022 is \$473 (\$829 in 2021) and is included in the total obligations below.

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

	2022	2021
	\$	\$
Accrued benefit obligations, beginning of year	49,267	49,899
Current service costs	1,455	1,298
Interest on accrued obligations	1,564	1,403
Actuarial gain	(16,339)	(2,828)
Contributions	(607)	(505)
Accrued benefit obligations, end of year	<u>35,340</u>	<u>49,267</u>

Municipal Property Assessment Corporation

Notes to the financial statements

December 31, 2022

(In thousands of dollars)

7. Employee future benefits (continued)

All employees (continued)

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

	2022	2021
	\$	\$
Current service costs	1,455	1,298
Interest on accrued obligations	1,564	1,403
	<u>3,019</u>	<u>2,701</u>

Remeasurements and other items, consisting of curtailments, settlements, past service costs and actuarial gain of \$16,339 (gain of \$2,828 in 2021), have been recognized directly in net assets.

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

	2022	2021
	\$	\$
Discount rate	5.05%	3.1%
Health care inflation	5.2% grading down to 4% by 2040	5.4% grading down to 4% by 2040
Vision and dental care inflation	5.1% grading down to 4% by 2040	4.93% grading down to 4% by 2040

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

The Corporation paid \$28,694 (\$28,150 in 2021) of employer and employee contributions to the defined benefit multi-employer benefit plan.

8. Internally restricted net assets

	2022	2021
	\$	\$
Reserve for board-appropriated working fund	50,595	47,283
Reserve for employee future benefits	28,248	21,578
Reserve for enumeration	1,343	2,200
Reserve for assessment update	11,469	10,108
	<u>91,655</u>	<u>81,169</u>

Interfund transfers are approved by the board of directors. During the year, the board of directors approved the transfers between the unrestricted fund and the internally restricted net assets as follows: \$3,312 to (\$10,162 to in 2021) the board-appropriated working fund reserve to pay for future one-time expenditures; \$1,361 to (\$1,832 to in 2021) the assessment update reserve to set aside funds for the property assessment process, and \$857 from (\$481 from in 2021) the enumeration reserve.

Municipal Property Assessment Corporation

Notes to the financial statements

December 31, 2022

(In thousands of dollars)

8. Internally restricted net assets (continued)

The purpose and use of the employee future benefit reserve was approved by the board of directors at initial setup, and an annual approval for transfers is not required. A transfer of \$6,670 to (\$7,803 to in 2021) the employee future benefit reserve was made during the year.

Refer to note 2 for a description of the reserves.

9. Commitments

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

	<u>\$</u>
2023	4,574
2024	3,578
2025	2,897
2026	1,810
2027	504
Thereafter	189
	<u>13,551</u>

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

10. Capital leases

The Corporation entered into several vehicle leases with an interest rate of between 3.84% and 5.77%, with lease terms up to 60 months. On termination of the lease, the Corporation has guaranteed a certain residual value of the vehicle to the lessor, depending on the ultimate lease term.

As at December 31, 2022 the current portion of the capital leases is \$641 (\$685 in 2021) and the long-term portion is \$1,030 (\$463 in 2021).

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

	<u>\$</u>
2023	700
2024	359
2025	308
2026	301
2027	135
Total lease payments	<u>1,803</u>
Less: amount representing interest	<u>(132)</u>
	1,671
Less: current portion	<u>641</u>
	<u>1,030</u>

Municipal Property Assessment Corporation

Notes to the financial statements

December 31, 2022

(In thousands of dollars)

11. Contingent liabilities and guarantees

The Corporation has been named as a defendant in certain legal actions in which damages have either been sought or, through subsequent pleadings, could be sought. The outcome of these actions is not determinable or is considered insignificant as at December 31, 2022 and, accordingly, no provision has been made in these financial statements for any liability that may result. Any losses arising from these actions will be recorded in the year the related litigation is settled.

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

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

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

12. Risk management

Market risk

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

Credit risk

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

Liquidity risk

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

Municipal Property Assessment Corporation
Notes to the financial statements

December 31, 2022

(In thousands of dollars)

13. Credit facility

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

14. Government remittances

Government remittances consist of workplace safety insurance costs, sales taxes and payroll withholding taxes required to be paid to government authorities when the amounts come due. In respect of government remittances, \$3,381 (\$3,258 in 2021) is included in accounts payable and accrued liabilities.

Amy Leclerc

From: Mary Houghton <admin@nearnorthcrimestoppers.com>
Sent: April 26, 2023 10:04 AM
To: admin@nearnorthcrimestoppers.com
Subject: NearNorthCrimeStoppers Events
Attachments: Post_card_2023.pdf; Registration form 2023.docx

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4.6

Happy Spring!

I am reaching out to announce a few fundraising and promotional events for Near North Crime Stoppers. Our Board of Directors will be hosting its popular 25th Annual Golf Tournament at Highview Golf Course on Friday, June 23, 2023. Attached is a Registration form with details if your Municipality would like to put in a team, or help sponsor the tournament. Also attached is a digital postcard to promote our tournament. I ask that you please post this on your social media platforms and/or newsletters to your residents.

Another exciting event we are planning is a GALA to celebrate our community champions, like Police, Fire, EMS, health workers, municipal leaders, and business owners in our region. The event is scheduled for SATURDAY, SEPTEMBER 23, 2023 at the Davedi Club in North Bay. More details will be forwarded to your Mayor and Council in the near future.

If you have any questions, please reply to this email.

Mary
Secretary, NNCS

25th ANNUAL NEAR NORTH CRIME STOPPERS GOLF TOURNAMENT

DATE: Friday, June 23rd, 2023
LOCATION: Highview Golf Course
FORMAT: 4 Person Scramble

FEES: \$100 per player
REGISTRATION: 12:00pm
SHOT GUN START: 1:00pm

PLEASE INDICATE YOUR LEVEL OF PARTICIPATION:

- Team of 4 + Hole Sponsor (\$550)
- Team of 4 (\$400)
- Individual Golfer (\$100)
- Hole Sponsor (\$150)
- Cash Donation (\$___)
- In-kind Donation _____

NAME/ BUSINESS: _____

TEAM NAME: _____ **CONTACT:** _____

Team Members' Names	Email Addresses
1.	
2.	
3.	
4.	

Your entry fee includes: 18 holes of golf, golf cart, dinner, Longest Drive (ladies & men's), Closest to the Pin (ladies & men's) & \$5,000 Hole in One.

This form can be emailed to kim@nearnorthcrimestoppers.com or faxed to 705-476-1784. Please make cheque payable to Near North Crime Stoppers or e-transfer kim@nearnorthcrimestoppers.com
 For more information, please call: 705-497-5555 #507.



For course information contact:

Dean Harrington
 Highview Golf Course
highview18@yahoo.com



Thank you for your Generosity & Support!



April 24, 2023

Area Members of Provincial Parliament
Sent via email

copy to agenda

4.7

Dear Area Members of Provincial Parliament:

Re: Councillor J. Erb Notice of Motion

Please be advised that the Council of the Regional Municipality of Waterloo at their regular meeting held on April 19, 2023, approved the following motion:

WHEREAS the Municipal Elections Act requires all individuals wishing to be a candidate in a municipal or school board election to file Nomination Paper - Form 1 with the municipal clerk;

AND WHEREAS the Municipal Elections Act requires all candidates who sought election to a municipal council or school board to file Financial Statement – Auditor’s Report Candidate – Form 4 with the municipal clerk;

AND WHEREAS Form 1 requires candidates to provide their qualifying address;

AND WHEREAS Form 4 requires candidates to list the name and home address of any donor contributing over \$100.00

AND WHEREAS the Municipal Elections Act specifies that these documents are not protected by the Municipal Freedom of Information and Protection of Privacy Act, and requires the municipal clerk to make Form 4 available on a website;

AND WHEREAS there has been concern expressed about those who hold public office and those who support them that they have been the subject of unnecessary attention and excessive scrutiny;

AND WHEREAS the requirement to publish the personal home address of donors to specific candidates may discourage individuals from

engaging in the democratic process to elect municipal and school board politicians.

THEREFORE, BE RESOVLED THAT the Regional Municipality of Waterloo calls on the Minister of Municipal Affairs and Housing for the Province of Ontario to protect the privacy of candidates and donors by removing the requirement for their street name, number and postal code to be listed on publicly available forms.

AND FURTHER THAT for verification purposes, the addresses of all candidates and all donors over \$100 be submitted to the municipal clerk on separate forms that are protected by the Municipal Freedom of Information and Protection of Privacy Act and will not be published.

AND FINALLY, that this resolution be forwarded to the Area Members of Provincial Parliament, the Association of Municipalities of Ontario, the Association of Municipal Clerks and Treasurers of Ontario, the Ontario Public School Boards' Association, the Ontario Catholic School Trustees' Association, and all Ontario municipalities.

Please accept this letter for information purposes only. If you have any questions or require additional information, please contact Rebekah Harris, Research/Administrative Assistant to Council, at RHarris@regionofwaterloo.ca or 519-575-4581.

Regards,



William Short

Regional Clerk/Director, Council and Administrative Services

WS/hk

cc: Association of Municipalities of Ontario
Association of Municipal Clerks and Treasurers of Ontario
Ontario Public School Boards' Association
Ontario Catholic School Trustees' Association
Ontario municipalities

Info

From: Janet Glabb-Petrant <jglabb-petrant@communitylivingmattawa.org>
Sent: April 26, 2023 11:23 AM
To: David Spencer
Subject: Communication Bulletin: Event to Kick Off Community Living Month in Mattawa
Attachments: 2023-054 Community Living Day in Mattawa.pdf

copy to agenda

4.8



Good morning. ☺ I hope you are having a wonderful

Wednesday!

Please find attached a Communication Bulletin. This Bulletin provides information about an upcoming event which celebrates May as Community Living Month.

The Town of Mattawa will be recognizing this event on Monday, May 1, 2023 at 1:00 p.m. at Explorer's Point.

Please come out and celebrate with us.

I will be there, as well, and have some Spring Fling Casino and Dance tickets available for purchase in the event you would like to attend on Saturday, May 13, 2023.

Wishing you a fabulous day.

Sincerely,

Janet Glabb-Petrant
Administrative Assistant
Urgent Response Co-ordinator, Community Living Mattawa
Office/Bureau: (705)744-2979ext. 200
Fax: (705)744-5693
jglabb-petrant@communitylivingmattawa.org

April 25, 2023

2023-054

Community Living Day in
Mattawa

Hi Everyone,

May is Community Living Month across the Province of Ontario and organizations across the Province plan events in their city or town to celebrate the contributions of people with developmental disabilities make in their communities.

Traditionally, Community Living Mattawa holds a Community Barbeque as a means of connecting with the community during the month of May. We will still be holding our May barbeque, but this year, Community Living Mattawa is hosting a new event in partnership with the Town of Mattawa.

On Monday, May 1, 2023 at 1:00 pm Community Living Mattawa will be celebrating Community Living Month with the Mayor Belanger, of Mattawa, at the point by Big Joe Muffraw.

At this event Mayor Belanger will read a declaration from the Town Council proclaiming the month of May as Community Living Awareness month. In addition, the town will 'Shine a Light' on Community Living, by shining blue and green lights on Big Joe Muffraw for the month of May. Following the proclamation, a reception will be held with cupcakes decorated in blue and green and everyone will have an opportunity to take a blue or green light to Shine a Light on Community Living.

I encourage as many employees and as many of the consumers as possible to join us at the point by Big Joe Muffraw for this event.

Details:

When: Monday, May 1, 2023
Time: 1:00 pm
Where: At the point, at the base of Big Joe Muffraw

If you have any questions about the event, please contact Tanya King at (705) 492-4060 or myself at (705) 492-1651.

Looking forward to seeing you there.

Sincerely,

David

Subject
Rosemount Valley Unit
Rent Increase

APR 26 2023

RECEIVED

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4.9

It was brought to our tenant that council intend to have rent increase of 5% percent.

According to Rent Revue the maximum increase regulated at 2.5% percent.

The Tenant of this dwelling are very concerned.

Hopefully we wish that Council can protect our citizen and tenants.

Robert Larouche
apt 109 Ph 705 471-7934

Note The tenant wish to have an explanation regarding this increase

Amy Leclerc

From: AMO Communications <Communicate@amo.on.ca>
Sent: May 2, 2023 12:15 PM
To: Amy Leclerc
Subject: AMO Policy Update - Legislation & New Resources

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4.10

AMO Policy Update not displaying correctly? [View the online version](#)
Add Communicate@amo.on.ca to your safe list



POLICY UPDATE

May 2, 2023

AMO Policy Update – Legislation & New Resources Micromobility Regulatory Proposal

The Ministry of Transportation (MTO) released a proposal related to regulating multiple micromobility vehicles on-road under one pilot regulation to align the expiry periods for all micromobility pilot vehicles (2023-2028). In addition, MTO is also proposing to expand the use of certain pilot vehicles (golf cars), enable new ones (urban mobility vehicles), reduce regulatory burdens and streamline the existing micromobility regulatory approach.

Feedback on the proposal is due May 9.

Bill 102, *Strengthening and Modernizing Justice Act, 2023*

Bill 102 was introduced on April 25, which includes proposals to clear the path for more people to consider a career in policing, strengthen protections for animals and increase access to the courts by reducing backlogs.

If passed, amendments would make changes to the following pieces of legislation, including:

- *Community Safety and Policing Act, 2019*
- *Provincial Animal Welfare Services Act, 2019*
- *Fire Prevention Act, 1997*
- *Courts of Justice Act*
- *Provincial Offences Act*

AMO is currently reviewing the proposal for any relevant municipal impacts.

Bill 97, *Helping Homebuyers, Protecting Tenants Act, 2023*

On April 20, Bill 97 was referred to the Standing Committee on Heritage, Infrastructure and Cultural Policy. AMO has submitted a request to speak and looks forward to providing comments on this proposal and related regulatory initiatives, including the proposed provincial planning statement.

ECCC Webinars for Feedback on Proposed Regulatory Framework on Reducing Canada's Landfill Emissions

On April 20, Environment and Climate Change Canada (ECCC) sent a sector-wide e-mail soliciting feedback on a Proposed Regulatory Framework outlining key requirements under consideration for new federal regulations to reduce methane emissions from Canadian landfills. This proposal is more stringent than current Ontario requirements for landfill methane emissions.

Communities that own active and/or closed landfill sites will be required to assess, manage and report on methane emissions if they exceed specific thresholds.

The deadline for feedback is May 19, 2023. Feel free to submit your comments to ges-dechets-ghg-waste@ec.gc.ca

The ECCC will also hold information webinars on:

May

2: <https://canada.webex.com/weblink/register/r3b9fbf48177b7e356fec40c039774151>

May

3: <https://canada.webex.com/weblink/register/r013745fd09cd5dff0623e7d662c0994>

Both webinars are from 1:30-3pm EST. Should you run into issues with the webinar links above or have questions about the material (i.e. if the webinars will be recorded), please reach out to ges-dechets-ghg-waste@ec.gc.ca

Broadband Connectivity Project Tracking

On April 27, the Minister of Infrastructure, the Honourable Kinga Surma, announced a new interactive mapping tool to track the status of Ontario broadband and cellular projects. The government has committed up to \$4 billion to connect all Ontarians to high-speed internet by the end of 2025. The new tool allows municipalities and residents to track the progress of initiatives to connect their communities. While this tool is welcome, building connectivity for Ontario's unserved and underserved communities will require careful project management and timely access to municipal rights-of-way.

AMO Webinars on Regional Energy Planning & Conservation Authorities

AMO staff recently held two webinars for municipal elected officials and staff. Both were recorded and the material is posted online. We encourage you to review and share with your colleagues.

- **Regional Energy Planning 101:** Held on April 17 with the Ontario Energy Board, the Independent Electricity System Operator, Enbridge Gas, and Hydro One. The [webinar](#) explains the regional energy planning process in Ontario and the important role municipalities can play in that process.
- **What's Next for Municipalities and Conservation Authorities (CAs):** Held on April 19 with Conservation Ontario. The [webinar](#) to discuss the recent provincial land use planning changes and how municipalities and CAs should work together.

*Disclaimer: The Association of Municipalities of Ontario (AMO) is unable to provide any warranty regarding the accuracy or completeness of third-party submissions. Distribution of these items does not imply an endorsement of the views, information or services mentioned.



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