

REGULAR COUNCIL MEETING AGENDA
Held on Wednesday, May 20, 2026, at 5:00 PM
In-Person Town Hall Council Chambers 2nd Floor

Teleconference Toll Free Number – 1-833-311-4101
Access Code: 2633 927 5831

Video Conference Link: [Click Here](#)
Access Code: 2633 927 5831

1.	Call Meeting to Order
2.	Disclosure of Pecuniary Interest & General Nature Thereof
3.	Canadian National Anthem
4.	Land Acknowledgement Statement
5.	Public Question/Comment (Only Addressing Motion(s) or Reports on the Agenda)
6.	Disclosure Additional Items
7.	Delegations
	1. Shannon Griggs, Gananoque Seniors Association and Bob Howard, Royal Canadian Legion Branch 92 – Request for Free Parking in Pine Street Parking Lot – One Day Per Week (Wednesday)
8.	Presentations/Awards/Deputations – None
9.	Mayor’s Declarations – None
10.	Unfinished Business
	Penny Kelly, Clerk
	Council-CSC-2026-02.1 – Recording and Making Available Council Meetings
	Council-CSC-2026-03 – Amend General Fees and Rates By-law – Taxi Meter Rates
	Jeff Johnston, Manager of Parks, Recreation and Facilities
	Council-REC-2026-07 – Budget Deviation – 400 Stone Street North Phase 2 Renovations

The Town invites and encourages people with disabilities to attend and voice their comments in relation to accessibility related reports. For those who are unable to attend, the Town encourages the use of the Customer Feedback Form found on the Accessibility Page on the Town’s website.

11.	Motion #26-088 – Approval of Minutes – Wednesday, May 6 and 13, 2026
12.	Staff Reports
	Melanie Kirkby, CAO
	Council-CAO-2026-09 – 2023 – 2026 Legal Costs by Category
	Brenda Guy, Manager of Planning and Development
	Council-PD-2026-06 – Building Inspector Appointment – Wesley McFarlane
	John Morrison, Treasurer
	Council-FIN-2026-15 – Municipal Buy Ontario Procurement Directive
	Council-FIN-2026-16 – Improved Data Intelligence for Infrastructure Planning
	Council-FIN-2026-17 – Information Technology (IT) Service Agreement – ITI Canada Inc.
	Council-FIN-2026-18 – Casino Funding Annual Report
13.	Motions (Council Direction to Staff)
	1. Municipal Accommodation Tax (MAT) – Request for Report – Deputy Mayor Leakey
14.	Correspondence
	1. Lynda Garrah – Health and Safety Concerns – Water Street
	2. Every Kid in our Communities (EKIOC) of Leeds & Grenville and Lanark County – Call for Nominations 2026 Recognition of Asset Builders
	3. Ministry of the Environment, Conservation and Parks – Minister’s Direction under Section 1.14 of the <i>Conservation Authorities Act</i> (re: Temporary Restrictions)
	4. Ministry of Emergency Preparedness and Response – Town of Gananoque 2025 Compliance
	5. United Counties of Leeds & Grenville (UCLG) – Flyer – Affordable Mixed Income Rental Housing
	6. Municipal Property Assessment Corporation (MPAC) – Financial Statement as of December 31, 2025
	7. Municipal Property Assessment Corporation (MPAC) – 2025 Annual and Performance Report
15.	Notice Required Under the Notice By-law – None
16.	Committee Updates (Council Reps)
17.	Discussion of Additional Items
18.	Questions from the Media

The Town invites and encourages people with disabilities to attend and voice their comments in relation to accessibility related reports. For those who are unable to attend, the Town encourages the use of the Customer Feedback Form found on the Accessibility Page on the Town’s website.

19.	Closed Session
	<input checked="" type="checkbox"/> Personal Matters Concerning an Identifiable Individual, Including Municipal or Board Employees <ul style="list-style-type: none"> Integrity Commissioner Report – Councillor David Osmond
	<input checked="" type="checkbox"/> A Position, Plan, Procedure, Criteria or Instruction to be Applied to any Negotiations Carried On or to be Carried on by or on Behalf of the Municipality or Local Board <ul style="list-style-type: none"> One (1) Item
	<input checked="" type="checkbox"/> Advice that is Subject to Solicitor-client Privilege, including Communications Necessary for that Purpose <ul style="list-style-type: none"> Judicial Review Update
20.	Confirmation By-law
	By-law No. 2026-044 – Confirm the proceedings of Council for the meeting held on Wednesday, May 6, 2026
21.	Next Meeting:
	<ol style="list-style-type: none"> Regular Council – Wednesday, June 3, 2026 at 5:00 PM Special Council – Wednesday, June 10, 2026 at 4:00 PM – Strategic Plan Milestones Review
22.	Adjournment

The Town invites and encourages people with disabilities to attend and voice their comments in relation to accessibility related reports. For those who are unable to attend, the Town encourages the use of the Customer Feedback Form found on the Accessibility Page on the Town’s website.

The Corporation of the Town of Gananoque

Land Acknowledgement Statement

We begin this meeting of Council by acknowledging that we are on traditional territory of the Haudenosaunee (*Hoe-den-oh-show-nee*) and Anishinabe (*A-nish-in-'a-bay*) and First Peoples. We do so respecting both the land and the Indigenous People who continue to walk with us through this world.

We are grateful for the opportunity to gather here.

In recognition of the contributions and importance of all Indigenous Peoples, we strongly support Truth and Reconciliation Calls to Action in our nation and commit to support local endeavors where possible.

Deputation Request to Appear Before Council
 (This form is mandatory before any request is considered)

(*) Signifies required information.

***Name of person and/or associate or organization wishing to appear:**

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***Topic of discussion (please be specific, provide details, and attach any additional information).**

NOTE: All documents provided are open for public review to ensure transparency and openness of Council meetings. All information/documents are posted on the Town’s website in advance of the meeting. If requesting a closed (in-camera) audience with Council the subject matter must meet the requirements under the *Municipal Act*, Section 239.

Additional Information attached:	Yes	No
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***Purpose of Request: (Please mark at least one)**

	Information or Educational Purposes only	
	Requesting a Letter of Support	
	Requesting Funding – Amount of Request	\$
	Other (provide details)	

Council Report – CSC-2026-02.1

Date: May 20, 2026

IN CAMERA

Subject: Recording and Making Available Council Meetings

Author: Penny Kelly, Clerk

OPEN SESSION

RECOMMENDATION:

BE IT RESOLVED THAT THE COUNCIL OF THE TOWN OF GANANOQUE APPROVES OPTION #_____, AS PRESENTED IN COUNCIL REPORT CSC-2026-02.1.

STRATEGIC PLAN COMMENTS:

Sector 8 – Governance – Strategic Initiative #4 – Town Council will ensure openness and transparency in its operations.

BACKGROUND:

On November 7, 2023, Council passed Motion #23-224, being a Motion to direct the Clerk to investigate and recommend a means of recording and making publicly available recordings of Open Council Sessions / Meetings.

Subsequently, Report Council-2024-01, was presented to Council on March 19, 2024, and Council passed Motion #24-029, being a Motion to receive the “Recording and Making Available Council Meetings”, for information.

During the Council meeting of March 18, 2026, Mayor Beddows brought forward, under Disclosure of Additional Items, “Recording of Minutes”, and; subsequently under Discussion of Additional Items, the Mayor verbally requested that staff bring forward a Council report regarding this matter.

On May 6, 2026, Report Council-CSC-2026-02, was presented to Council for consideration and by Motion #26-076, postponed consideration and requested staff to bring a report regarding uploading video records of the meetings to YouTube and include any additional costing.

INFORMATION/DISCUSSION:

In March 2024, Staff noted concerns regarding the poor audio quality within Council Chambers for both in-person and virtual attendees with the system that was currently being used and advised that approval was granted in the 2024 Capital Budget for the procurement and installation of new microphone system.

Following the install of the system, the quality of sound remained hit and miss. After much research, staff procured the services of Kingston Sound Works who advised that an interface unit and passive direct injection box should be installed. The install to place in late-July 2025.

Additional Information requested by Motion #26-076

1. All Open Session / Meetings of Council can be recorded and made available on the Town's website and / or YouTube for viewing following the proceedings.
2. There is no additional cost in providing this initiative. The Town has an agreement with WebEx that includes recording of meetings, at no additional cost.

Provided below are two (2) options for Council's consideration.

Option #1 – Maintain status quo.

The Clerk records the meetings and preserves the recording for a two (2) week period. The recording is subsequently deleted once Council has adopted the Minutes for that meeting.

During the two (2) week period, any member of Council, the public or the media may request a password protected link to the recording, via the Clerk. The link is only valid for a two (2) period, the recipient must download the file should they wish to keep it for future reference.

Of note, the above practice was enacted during COVID, as the meetings were held virtually only. Pre-COVID, members of Council and the public attended in-person only.

Option #2 – Bring Back a Council Report to Amend the Procedural By-law No. 2016-094 to include Video Recording of Meetings.

Should Council wish to amend the Procedural By-law a subsequent Report would be presented to Council for consideration.

APPLICABLE POLICY/LEGISLATION:

Procedural By-law No. 2016-094

Motion #23-224 – Recording and Making Available Council Meetings

Motion #24-029 – Recording and Making Available Council Meetings

Motion #26-076 – Recording and Making Available Council Meetings

FINANCIAL CONSIDERATIONS:

None.

CONSULTATIONS:

Melanie Kirkby, CAO

ATTACHMENTS:

None.

APPROVAL	<p>_____ Penny Kelly, Clerk</p> <p>_____ John Morrison, Treasurer Certifies that unless otherwise provided for in this report the funds are contained within the approved Budgets and that the financial transactions are in compliance with Council's own policies and guidelines and the <i>Municipal Act</i> and regulations.</p> <p>_____ Melanie Kirkby, CAO</p>
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Report Council – CSC-2026-03

Date: May 20, 2026 **IN CAMERA**

Subject: Amend General Fees & Rates By-law – Schedule 'G' – Taxi Meter Rates

Author: Penny Kelly, Clerk **OPEN SESSION**

RECOMMENDATION:

BE IT RESOLVED THAT THE COUNCIL OF THE TOWN OF GANANOQUE PASS BY-LAW NO. 2026-045, BEING A BY-LAW TO AMEND BY-LAW NO. 2025-015, GENERAL FEES AND RATES BY-LAW, SCHEDULE 'G', TAXI METER RATES TO:

1. AMEND ITEM #1 – **“ONE WAY WITHIN TOWN LIMITS (INCLUDES WHEELCHAIR ACCESSIBLE VAN)”** TO REMOVE \$10.00 AND REPLACE WITH \$13.00;
2. AMEND ITEM #3 – **“DELIVERY”** TO REMOVE \$15.00 AND REPLACE WITH \$16.00, AND;
3. AMEND ITEM #5 – **“WAITING TIME”** BE REPLACE WITH **“WAITING / LOADING TIME”**,

AS PRESENTED IN REPORT COUNCIL-CSC-2026-03.

STRATEGIC PLAN COMMENTS:

Sector 8 – Governance – Strategic Initiative #4 – Town Council will ensure openness and transparency in its operations.

BACKGROUND:

On March 4, 2026, Council received correspondence from A-One Taxi, requesting to increase the Taxi Meter Rates, contained in Schedule “G”, due to rising operating costs, including labour, fuel, vehicle maintenance, insurance and general inflationary pressures. Council subsequently passed Motion #26-048, directing staff to bring back a report for Council’s consideration.

INFORMATION/DISCUSSION:

The correspondence from A-One Taxi requested an amendment to the General Fees and Rates By-law with respect to increasing the “One-Way Fare within Town Limits” be increased from \$10.00 to \$13.00, and an increase in Delivery Service from \$15.00 to \$16.00. A further request to include in the General Fees & Rates By-law new rates for:

1. Extra Items Charge for Excessive Grocery bags, etc. First 5 grocery bags are free, with a fee of \$0.50 for over 5 bags, and;
2. Bulky items charge (i.e. Large suitcases, household items etc.). Current Rate is \$0.00, proposed rate: \$5.00 each.

On May 6, 2014, Council passed By-law No. 2014-032, being a By-law to provide for the licensing, regulating and governing of owners of Taxi Cabs, Limousines and drivers of Taxi Cabs and Limousines for hire in the Town of Gananoque. The By-law states, in part, that the Town shall establish fares, in its sole and absolute discretion, after requesting comments and input from Taxicab Owners. Such fares charged by the Owners or Drivers of Taxicabs for the conveyance of passengers or goods shall be set out in the Town's Fees and Rates By-law.

The Town licences two Taxi companies, A-One Taxi and TI Taxi. Therefore, Staff contacted Cecil Grooms, Owner/Operator of TI Taxi, seeking comments regarding the requested amendments. Mr. Grooms replied:

1. Agree with the proposed "One-Way Fare within Town Limits" rate being increased to \$13.00.
2. Questions the increase of \$1.00 regarding Delivery Service Rates.
3. Does not agree with the request to add fees for Extra Items, such as excessive Grocery Bags (over 5 bags), from \$0.00 to \$0.50.
4. Bulky Items for large suitcases for travelling should be no charge.
5. Large household items and moving is not a taxi's job.

Staff also reached out to A-One Taxi requesting clarification regarding Bulky items charge (i.e. Large suitcases, household items etc.). Mr. Wardak responded as follows:

"In response to your question of define "household items and Large suitcases "and what is the maximum size that we would allowed at no charge and what type of household item to be specified;

Reply, We are getting calls from customers who expect to use us as a moving company and pay only \$10 to fill a Van with multiple large suitcases measuring 158 cm/ 62 inches , Microwave , standing fans ...etc . It sometimes takes more than half an hour to load and 30 minutes to unload. It is very unfair to drivers to complete a Move and be paid \$10 for 1 hour of time, labour, gas, and taxi car.

We will allow a customer for a suitcase which classify as carry-on luggage measuring (56 x 36 x 16) cm free of charge and up to 4 grocery bags free of charge, any large suitcases needs to have charge or excessive bags or grocery item needs to be come with some compensation for the driver. We will charge customers who are moving more than two carry-on bags or similarly sized items. If they are carrying household items such as chairs, mini-fridges, microwaves, wardrobes, etc., then there should be compensation for the drivers' time and effort."

Considering the above, Staff recommends maintaining status quo, regarding (i.e. Large suitcases), which aligns with By-law No. 2014-032, "Such fares charged by the Owners or Drivers of Taxicabs for the **conveyance of passengers or goods** shall be set out in the Town's Fees and Rates By-law.

Staff further recommends that the Extra Items Charge for Excessive Grocery bags, etc. First 5 grocery bags are free, with a fee of \$0.50 for over 5 bags, remain status quo, as noted above (By-law No. 2014-032).

Staff also considered Mr. Wardak’s comment “being used as a “moving company” and request to establish a new rate.

The current Fees and Rates By-law, Schedule ‘G’, Taxi Meters, identifies the fee for “one way within Town limit” which is \$10.00, and; also identifies “Waiting Time”:

Taxi Meter Rates		
		Current
1.	One way within Town limits (includes Wheelchair Accessible Van)	\$10.00
2.	Pets (excluding Service Animals)	\$2.00
3.	Delivery	\$15.00
4.	Stops Along the Way	\$2.00
5.	Waiting Time:	
	➤ First five (5) minutes	\$0.00
	➤ Every five (5) minutes thereafter	\$4.00
	➤ One (1) Hour	\$40.00

As the Fees and Rates By-law currently establishes fees for “Waiting Time”, there is no requirement to establish an additional fee schedule for “loading”. Item #5, for clarity, will be amended to read “Waiting / Loading Time”.

Considering the correspondence from A-One Taxi and comments received from TI Taxi, Staff presents the following for Council’s consideration regarding an amendment to Schedule ‘G’, Taxi Meter Rates.

Taxi Meter Rates			
		Current	Proposed
1.	One way within Town limits (includes Wheelchair Accessible Van)	\$10.00	\$13.00
2.	Pets (excluding Service Animals)	\$2.00	\$2.00
3.	Delivery	\$15.00	\$16.00
4.	Stops Along the Way	\$2.00	\$2.00
5.	Waiting / Loading Time:		
	➤ First five (5) minutes	\$0.00	\$0.00
	➤ Every five (5) minutes thereafter	\$4.00	\$4.00
	➤ One (1) Hour	\$40.00	\$40.00

APPLICABLE POLICY/LEGISLATION:

By-law No. 2025-015, General Fees & Rates

FINANCIAL CONSIDERATIONS:

None.

CONSULTATIONS:
Melanie Kirkby, CAO

ATTACHMENTS:
A-One Taxi Request to Council

APPROVAL	<p>_____</p> <p>Penny Kelly, Clerk</p> <p>_____</p> <p>John Morrison, Treasurer</p> <p>Certifies that unless otherwise provided for in this report the funds are contained within the approved Budgets and that the financial transactions are in compliance with Council's own policies and guidelines and the <i>Municipal Act</i> and regulations.</p> <p>_____</p> <p>Melanie Kirkby, CAO</p>
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613 382-3399
CONTACT@AONETAXI.NET

A ONE TAXI
GANANOQUE AND THOUSAND ISLANDS

740 KING ST W
GANANOQUE, ON
K7G2R6

February 10, 2026

To: Clerk and Members of Council
Town of Gananoque

Dear Mayor and Members of Council,

I am writing to formally request an amendment to **General Fees & Rates By-Law No. 2025-015**, specifically **Schedule "G" – Licensing, Regulating and Governing Vehicles, Section: Taxi Meter Rates**.

Due to rising operating costs, including labour, fuel, vehicle maintenance, insurance, and general inflationary pressures, the current rates, that have not seen an increase since 2022; no longer adequately reflect the cost of providing reliable transportation services within the Town of Gananoque.

Accordingly, I respectfully request that Council consider the following amendments:

1. **One-way fare within Town limits:**
Current Rate: \$10
Proposed Rate: \$13
2. **Delivery Service:**
Current Rate: \$15
Proposed Rate: \$16

Also, I respectfully request that Council consider the following addition:

1. **Extra items charge, ex. Excessive Grocery bags, etc.:**
Current Rate: nil
Proposed Rate: First 5 grocery bags free, additional item there after: **\$.50** each.
2. **Bulky items charge, ex. Large suitcases, household items etc.:**
Current Rate: nil
Proposed Rate: **\$5.00** each

These proposed adjustments are intended to ensure the continued sustainability of taxi services in Gananoque, including the provision of reliable transportation for residents and visitors who rely on these services.

I appreciate Council's time and consideration of this request and would welcome the opportunity to provide any additional information or attend a Council meeting to discuss this matter further.

Thank you for your attention to this important issue.

Respectfully submitted,



EMAL WARDAK

A ONE TAXI 10518310 - CANADA INC

General Fees & Rates By-law No. 2025-015

Schedule 'G' – Licensing, Regulating and Governing Vehicles (plus HST where applicable)

Taxi Cab Broker		
1.	Initial Fee	\$1,300.00
2.	Annual Fee	\$350.00

Taxi Cab Owner		
1.	Initial Fee and 1 st Taxi	\$100.00
2.	Annual Fee and 1 st Taxi	\$75.00
3.	Each Additional Taxi	\$55.00
4.	Change of Vehicles / Ownership	\$25.00
5.	Taxi Licence Plates	\$15.00/ea.

Taxi Cab Driver		
1.	Annual Fee	\$30.00

Taxi Meter Rates		
1.	One way within Town limits (includes Wheelchair Accessible Van)	\$10.00
2.	Pets (excluding Service Animals)	\$2.00
3.	Delivery	\$15.00
4.	Stops Along the Way	\$2.00
5.	Waiting Time:	
	➤ First five (5) minutes	\$0.00
	➤ Every five (5) minutes thereafter	\$4.00
	➤ One (1) Hour	\$40.00

CORPORATION OF THE TOWN OF GANANOQUE
BY-LAW NO. 2014-032

BEING A BY-LAW TO PROVIDE FOR THE LICENSING, REGULATING AND GOVERNING OF OWNERS OF TAXI CABS AND LIMOUSINES AND DRIVERS OF TAXI CABS AND LIMOUSINES FOR HIRE IN THE TOWN OF GANANOQUE.

WHEREAS Section 11 of the Municipal Act, 2001, S.O. 2001, c. 25 as amended provides a municipality with the sphere of jurisdiction for Business licensing of Owners and drivers of taxicabs, buses and vehicles (other than motor vehicles) for hire;

WHEREAS Section 151(1) of the Municipal Act, 2001, S.O. 2001, c.25 as amended in part provides that a municipality may provide for a system of licenses with respect to a business wholly or in part, carried on within the municipality;

AND WHEREAS Section 156 of the Municipal Act, 2001, S.O. 2001, c.25 as amended provides that a local municipality, in a by-law under Section 151 with respect to the owners and drivers of taxicabs, may establish the rates or fares to be charged for the conveyance of property or passengers either wholly within the municipality or from any point in the municipality to any point outside the municipality; provide for the collection of the rates or fares charged for the conveyance; and limit the number of taxicabs or any class of them;

AND WHEREAS Council of the Corporation of the Town of Gananoque deems it to be in the public interest to license and regulate the Owners and Drivers of Taxi Cabs and Limousines;

NOW THEREFORE the Council of the Corporation of the Town of Gananoque hereby enacts the following:

1. DEFINITIONS

- 1.1. Accessible Driver shall mean a Driver whose Taxicab Driver's Licence has been endorsed by the Clerk to permit the Driver to drive an Accessible Taxicab in the Town of Gananoque.
- 1.2. Accessible Taxicab means a cab that is originally constructed or subsequently modified to permit the loading, transportation and off-loading of a person with a disability confined to a wheelchair, or other similar device, and is a licensed motor vehicle that complies with all Provincial and Federal Statutes and Regulations including Ontario Regulation 629 as amended.
- 1.3. By-Law Enforcement Officer shall mean a municipal law enforcement officer appointed by the Town of Gananoque to enforce the provisions of this By-law.
- 1.4. Clerk shall mean the Clerk of the Town of Gananoque and shall include any person designated as "Acting Clerk" in the Clerk's absence, by Statute or by By-law.
- 1.5. Council shall mean the Municipal Council of the Corporation of the Town of Gananoque.
- 1.6. Chief of Police shall mean the Chief of the Police Service for the Corporation of the Town of Gananoque and shall include his/her designate.
- 1.7. Driver shall mean a driver of a Taxicab or Limousine and shall include any

- 1.10. *Limousine* shall mean a stretch or longer than usual, luxury motor vehicle that is not licensed under the Public Vehicles Act R.S.O. or any successor legislation.
- 1.11. *Passenger* shall mean any person a in a taxicab except for the driver.
- 1.12. *Person* includes an individual, an association, a firm, a partnership or a corporation and the legal representative of such.
- 1.13. *Police Service* shall mean the Police Force providing Police Services for the Corporation of the Town of Gananoque.
- 1.14. *Plate or Accessible Plate* shall mean a metal, plastic or laminated sticker issued containing the assigned number, registered and supplied by the Town.
- 1.15. *Taxi or Taxicab* shall mean any motor vehicle, other than a limousine, seating seven passengers or less, used for hire to transport the general public but does not include a bus, ambulance or hearse.
- 1.16. *Taxicab Broker* shall mean any person or company who accepts calls in any manner for a minimum of three (3) taxicabs that are used for hire and that are owned by him or herself, persons other than him or herself, his/her immediate family, or his/her employer. A "Taxicab Broker" may also be an "Owner" as herein defined, but shall not be required to be licensed as both.
- 1.17. **Taxicab Stand** shall mean a public parking space which has been lawfully designated and identified by means of a sign and reserved exclusively for the use of taxicabs.
- 1.18. *Town* shall mean the Corporation of the Town of Gananoque.
- 1.19. *Vehicle* shall mean a motor vehicle as defined under the Highway and Traffic Act of Ontario R.S.O. 1990.
- 1.20. *Vulnerable Sector Check* is a screening process by the local Police of individuals who intend on working or volunteering with the vulnerable sector.

2. GENERAL

- 2.1. The number of licenses for the Town for Taxicabs for public hire used for the transport of passengers shall be limited to one per every 600 people or fraction thereof residing within the limits of the Town at the time application for the license is made.
- 2.2. A Taxicab Owner shall not possess more than 50% of the Taxicab License allocation.
- 2.3. Where a new license becomes available, licenses shall be issued on a first-come first-serve basis as indicated under Section 3.1.6.
 - 2.3.1. New license applications will be reviewed by staff to determine if there is a need for additional licenses. Determination may be

- 2.6. No license is required for the operation of Taxicab or Limousine within the Town provided the service is for the sole purpose of discharging a passenger who was picked up outside the Town.
- 2.7. Notwithstanding any other provisions of this By-law every license issued under this By-law shall remain the sole and exclusive property of the Town.

3. DUTIES OF THE CLERK

- 3.1. The duties of the Clerk under this By-law are:
 - 3.1.1. To furnish application forms to all applicants for all Licenses and to provide each person licensed under this By-law with a copy of this By-law;
 - 3.1.2. To receive and process all applications for all Licenses, and for renewals of such Licenses pursuant to this By-law.
 - 3.1.3. To collect all license fees and keep an account of all money received on all Licenses, in accordance with the Town's Fees and Rates By-law, to provide a receipt to the applicant;
 - 3.1.4. To issue all Licenses for persons who meet the requirements of this By-law;
 - 3.1.5. To keep a register of all Licenses granted pursuant to this By-law.
 - 3.1.6. To maintain a waiting list of persons whose applications have been approved but not yet issued. The waiting list shall contain the names of those applicants in order of the date on which their applications were approved, in the Clerk's office, and such list shall be made available at all reasonable times.
 - 3.1.7. To perform all administrative functions conferred upon the Clerk in this By-law.

4. DUTIES OF THE POLICE SERVICE

- 4.1. The duties of the Chief of Police Service under this By-law are:
 - 4.1.1. To review all applications received and provide a report for all Licenses of such Licenses pursuant to this By-law;
 - 4.1.2. The provisions of Section 7, 8.1, 8.2, 9.1 and 9.2 of this By-law shall be considered by the Chief of the Police Service, when applicable, in considering an application for a Taxicab Driver's License or Limousine Driver's License to be issued pursuant to this By-law.
 - 4.1.3. To perform all administrative and enforcement functions conferred upon the Police Service by this By-law.

5. LICENSE REQUIREMENTS

- 5.1. Applications for any type of License to be issued pursuant to this By-law

- 5.2.2.1. He/she shall file with the Clerk a copy of the lease agreement indicating that the motor vehicle is intended to be used as a taxicab or limousine
 - 5.2.2.2. Notify the Clerk within ten (10) days of the termination of the lease agreement for the motor vehicle.
- 5.2.3. Notwithstanding Section 5.2, a Vulnerable Sector Check must be dated within one month of the application.
- 5.2.4. Notwithstanding Section 5.2, the applicant shall provide at their own expense with every application for a Driver's License, two photographs, 2" x 2-3/4" in size which shall be attached to the Driver's License.
- 5.3. All applications shall be submitted with the required fee set out in accordance with the Town's Fees and Rates By-law.
- 5.4. No person shall be licensed for any type of License under this By-law unless he/she is at least twenty-five (25) years of age and either a citizen of Canada, a landed immigrant or in possession of and produces a work permit issued by the Government of Canada.
- 5.5. No person shall be licensed as a Taxicab Driver or Limousine Driver unless he/she holds, issued in his/her name, a current and at a minimum Class G driver's License issued by the Province of Ontario, which is not under suspension according to the records of the Ontario Ministry of Transportation.
- 5.6. When an application for a License is made in accordance with the provisions of this By-law and the applicant meets all the requirements of this By-law, the Clerk shall issue a License and the applicant shall thereupon be licensed.
- 5.7. The term of each license for a Taxicab Owner's License or a Limousine Owner's License shall, unless otherwise prescribed in the license, be valid for a period of one year from the first day of January in the year of issuance or, up to and including the 31st day of December of the year of issue, unless the said license is revoked, amended, suspended or voluntarily relinquished to the Town sooner.
 - 5.7.1. No License issued under this By-law may be sold, leased, assigned or transferred.
 - 5.7.2. Notwithstanding Section 5.7.1, a Taxicab Owner's License or a Limousine Owner's License may, with the consent of the Clerk, be assigned or transferred only in circumstances where the ownership of an existing taxicab or limousine business is being purchased and the purchaser of the business has agreed to purchase all of the Taxicab Owner's Licenses or Limousine Owner's Licenses belonging to such businesses.
 - 5.7.3. Any person wishing to transfer a Taxicab Owner's License or Limousine Owner's License in the circumstances described in this

- 6.2.1. Notwithstanding Section 6.2 the full license fee is applicable from January to September 30 of each year.
 - 6.2.2. Should a license be obtained in October to December of a year, the fee will be prorated as determined by the Clerk.
 - 6.2.3. All reserved license holders shall submit an application to the Clerk no later than November 30th of each year.
 - 6.2.4. Failure to submit an application for a reserved license as per Section 5.8.3 by December 1st each year shall be deemed to be surrendered.
 - 6.2.5. The Clerk may in extenuating circumstances allow a delay of or not more than 30 days under Section 5.8.4.
- 6.3. A License may be renewed when it meets the requirements of this By-law. The Clerk shall issue a License, which shall set out the new expiry date of the License and the License is thereupon renewed.

7. GROUNDS FOR REFUSAL TO ISSUE

- 7.1. A Vulnerable Sector Check is mandatory for every applicant for any type of License applied for pursuant to this By-law. A Vulnerable Sector Check includes a Criminal Information Records Check and Driver's Abstract.
- 7.2. An applicant for any type of License issued pursuant to this By-law is entitled to be Licensed except where:
 - 7.2.1. the current and past conduct of the applicant or Licensee affords reasonable grounds for the belief that the applicant or Licensee will not carry on the activity for which he/she is to be Licensed or to continue to be Licensed in accordance with the law and in a careful, reasonable and prudent manner with integrity and honesty; and where the Criminal Records Information reflects a criminal conviction within three years of the date of application subject to Section 7.2.4;
 - 7.2.2. the issuance of the License would be contrary to the public interest as determined by the Chief of Police in his/her sole and absolute discretion;
 - 7.2.3. the applicant or Licensee is carrying on activities that are, or will be, if the applicant is licensed, in contravention of this By-law or any law;
 - 7.2.4. the applicant has been convicted of a criminal offence within the past 3 years. Where the conviction of the criminal offence was more than 3 years, the license may be issued at the discretion of the Chief of Police.

8. REVOCATION OF LICENSE

- 8.1. A Taxicab Driver's License or a Limousine Driver's License issued under this

Taxicab Driver or Limousine Driver in the Owner's employ. The Town reserves the right to revoke such Owner's Taxicab or Limousine License, or Taxicab or Limousine Driver's License pursuant to Section 7.2.4 of this By-law.

- 8.2. Applications for Taxicab Driver's Licenses or Limousine Driver's Licenses will not be accepted for reinstatement or issuing in the first instance, for a period of three years, following the reinstatement of a person's Ontario Driver's License that has been suspended or cancelled as the result of a conviction for a breach of any one or more of the driving sections of the Criminal Code.
- 8.3. Any Licensee who contravenes any provision of this By-law shall, in addition to any other remedy available to the Town, be liable to have such License revoked by the Town.

9. NOTICE BY THE CLERK OF REFUSAL TO ISSUE

- 9.1. When it appears to the Clerk or the Chief of Police that an applicant or Licensee should have his/her application refused or License revoked for any of the grounds set out in this By-law, the Clerk shall not issue the License, or shall revoke the License, as the case may be.
- 9.2. When the Clerk refuses to issue or refuses a license or revokes a License, a written notice shall be given advising the applicant or Licensee.
- 9.3. The written notice to be given under subsection 9.2 shall:
 - 9.3.1. set out the grounds for the refusal to license or revoking of license;
 - 9.3.2. give reasonable particulars of the grounds; and
 - 9.3.3. be signed by the Clerk.
- 9.4. Where any person is affected by a decision of the Clerk or the Chief of Police under this By-law such person may appeal the decision or cancellation to Council in writing within fourteen (14) days of the date of the order, decision or cancellation (as the case may be) to appear at a hearing before Council providing the written letter states the fact of the appeal and the reasons for the appeal.

10. DUTIES OF TAXICAB BROKER

- 10.1. Operate in accordance with the provisions of this By-law and all applicable legislation;
- 10.2. No license shall be issued to an applicant for a taxicab broker license unless and until the Town has been furnished with satisfactory proof that the applicant is at least twenty-five (25) years of age;
- 10.3. The premises from which it is proposed to carry on the business:
 - 10.3.1. Complies with the Development Permit By-law and property standards requirements of the Town; and

- 10.5.1.1. Ownership of the business has changed; or
 - 10.5.1.2. The Town deems it necessary to provide 24 hour service based on the monitoring records or complaints.
- 10.6. Ensure, where taxicab dispatch service is provided on behalf of the taxicab broker by a person other than the taxicab broker or his/her employee, that such person is:
- 10.6.1. Licensed as a taxicab broker under this By-law; and
 - 10.6.2. Directed to inform the person requesting taxicab service is a taxicab affiliated to a broker other than the broker requested to provide taxi service will be responding to a request for taxi service;
- 10.7. Not permit or allow any person not licensed as a taxicab driver under this By-law to operate any taxicab displaying identifying marks or equipment, meters or signs indicating that such person is operating a taxicab affiliated to the taxicab broker dispatch service;
- 10.8. Not accept calls for, or in any way dispatch or direct calls to taxicabs where:
- 10.8.1. The taxicab owner does not hold a license issued under this By-law;
 - 10.8.2. The license of the taxicab owner is under suspension; or
 - 10.8.3. The taxicab driver is not licensed under this By-law;
- 10.9. Maintain a record of all the taxicabs dispatched, including the date, time, original and destination of each trip made by his/her taxicab(s), the driver and the taxicab used;
- 10.10. Retain the records referred to in Subsection 10.9 hereof for a period of not less than twelve months and shall produce these records for inspection immediately upon request for the Clerk, By-law Enforcement Officer or by the Chief of Police;
- 10.11. Have the right to refuse to provide taxicab service to a person who:
- 10.11.1. Has not made payment for an previous trip;
 - 10.11.2. Refuses to pay by any form of remuneration acceptable to the taxicab broker;
- 10.12. Punctually dispatch taxicabs in order that taxicab drivers may keep all engagements;
- 10.13. Inform a person requesting taxicab service of the approximately time of any delay in providing taxicab service of the approximately time of any delay in providing taxicab service before accepting a request for taxicab service; and

aggregate for any negligent acts or omissions by the taxi or limousine company. Such insurance shall include, but is not limited to bodily injury and property damage including loss of use; personal injury; contractual liability; premises, property & operations; non-owned automobile; broad form property damage; products & completed operations; owners & contractors protective; occurrence property damage; employees as Additional Insured(s); contingent employers liability; cross liability and severability of interest clause.

Such insurance shall add the Town of Gananoque as Additional Insured. This insurance shall be non-contributing with and apply as primary and not as excess of any insurance available to the Town. The taxi or limousine company shall indemnify and hold Town of Gananoque harmless from and against any liability, loss, claims, demands, costs and expenses, including reasonable legal fees, occasioned wholly or in part by any negligence acts or omissions whether willful or otherwise by the taxi /limousine company, their drivers, officers, employees or other persons for whom they are legally responsible.

- 11.2.1. The said policies shall clearly acknowledge that the vehicle is being used for purposes of a Taxicab or Limousine service and shall include all necessary coverage as are reasonable for the transportation of persons and/or property.
- 11.2.2. The policy or policies of insurance shall be endorsed to provide that the policy or policies shall not be altered, cancelled or allowed to lapse without 30 days written notice to the Town.
- 11.2.3. No person shall be granted a Taxicab Owner's license or a Limousine Owner's license or renewal thereof unless proof of insurance or letter of certification, addressed to the Town is provided to the Clerk for each vehicle which certifies that the policy or policies of insurance obtained by the Owner are in full force and effect and in accordance with all of the requirements of this By-law.
 - 11.2.3.1. Automobile liability insurance with respect to owned or leased vehicles used directly or indirectly in the performance of the services covering liability for bodily injury, death, passenger hazard and damage to property with a limit of not less than \$2,000,000 inclusive for each and every loss. The policy shall be endorsed to include the OPCF#6A – Permission to carry paying passengers
- 11.2.4. Every Taxicab Owner's license and Limousine Owner's license shall automatically be revoked upon the cancellation, suspension or termination of the relevant policy(cies) of insurance unless the taxicab or limousine has been taken out of service in accordance with Section 8.3 of this By-law.
- 11.3. Every Owner shall, in respect to each Taxicab or Limousine as the case may be, which he/she owns or leases, produce to the Clerk a current letter of certification for each Taxicab or Limousine (in accordance with the requirements of Section 11.2.3 of this By-law) at the time of application and shall be endorsed by the issuer that the Town shall receive written notice

- 11.5. Every Owner shall notify the Clerk forthwith when any vehicle licensed to him/her under this By-law is involved in any collision or other accident, and shall supply a new Safety Standard Certificate prior to any further use of the vehicle as a Taxicab or Limousine.
- 11.6. Every Owner of more than one Taxicab or Limousine shall provide the Town with a list containing all the information, which the Town requires for each Taxicab or Limousine, and such list shall be updated by the owner to the Town, forthwith upon any additions and/or deletions to the Owners' fleet.
- 11.7. Every Owner shall display, in a prominent place in the interior of each Taxicab or Limousine, a copy of the Taxicab Owner's license or Limousine Owner's license and of the Taxicab Driver's license or the Limousine Driver's license showing a current photograph of the Taxicab Driver or Limousine Driver.
- 11.8. Every Owner shall display in a prominent place in the interior of each Taxicab or Limousine, a copy of the current fares to be charged for the conveyance of passengers or goods calculated in accordance with the provisions of the Town's Fees and Rates By-law.
- 11.9. Every Owner shall ensure that there is a display on the exterior of every Taxicab and Limousine owned by him or her which denotes that the vehicle is used for purposes of a Taxicab or Limousine and states the name of the taxi or limousine business or company. The license number/plate supplied by the Town bearing the license identification number shall be affixed securely on the rear, left side of the bumper of the vehicle. The plate shall not be removed or used by any other vehicle unless approval has been obtained by the Clerk, at the discretion of the Clerk.
- 11.10. Every Owner shall ensure that the plate shall be returned by the Owner to the Town within 24 hours of the license being revoked or within 24 hours of the time that the vehicle ceases operation as a Taxicab or Limousine licensed under this By-law.
- 11.11. If an Owner does not provide regular service or discontinues his/her Taxicab service for a period exceeding sixty (60) days his/her license will be suspended.
- 11.12. No Owner shall permit any person to drive or operate a Taxicab or Limousine unless such person holds a Taxicab Driver's license or a Limousine Driver's license issued to him or her under this By-law. A list of all drivers shall be maintained, filed and updated by the owner to the Town, forthwith upon any additions and/or deletions.
- 11.13. An Owner having three (3) or more taxicab licenses, shall ensure that Taxicab service is provided for twenty-four (24) hours per day, seven (7) days per week to persons requesting taxicab service.
 - 11.13.1. Notwithstanding Section 11.13 the existing Taxicab Broker, namely A-One Taxi, may continue the hours of Sunday to Thursday 5:00 am to 1:00 am and 24 hours on Friday and Saturday until:

permission to do so in areas designated commercial or employment lands.

11.14.2. Notwithstanding Section 11.14, a single vehicle may have a designated space at a Taxicab Driver's residence at the discretion of the Clerk.

12. Every Owner shall:

12.1. Keep an up-to-date record of all persons employed by him or her as Drivers;

12.2. Every Owner shall keep a record of the date, time, origin and destination of each trip, a list of the owner's name/s, taxicab or limousine license numbers, drivers' license number for all taxicab or limousine owners and drivers. Every Owner shall ensure records are maintained in a secure location in the business office for a period of twelve months and are open for inspection by any police officer and/or the Clerk from time to time and such records may be removed and retained for a reasonable time by any such police officer and/or the Clerk.

12.3. Ensure at all times keep his/her Taxicabs or Limousines are:

12.3.1. clean, dry and in good repair as to its interior

12.3.2. in good repair as to its exterior;

12.3.2.1. paint must be one colour, unless it is a two tone design as approved by manufacturing specifications;

12.3.2.2. no peeling paints, dents or rust holes showing on the exterior body;

12.3.2.3. bumpers and grill must be in good conditions

12.3.2.4. equipped with proper wheel covers;

12.3.2.5. free from mechanical defects so as to meet the standards required for the issuance of a Province of Ontario Safety Standards Certificate; and

12.3.2.6. equipped with the license number/plate supplied by the Town bearing the license identification number.

12.4. Advise the Clerk and the Chief of Police in writing within twenty-four (24) hours of any person becoming employed by him or her as a Driver or of the termination of the employment of any person as a Driver;

12.5. Notify the Town in writing when a Taxicab or Limousine licensed under this By-law ceases operation, identifying the Taxicab or Limousine by the Vehicle Identification Number. Every Owner shall notify the Town in writing when a Taxicab or Limousine licensed under this By-law return to operation and provide an up to date insurance certificate for such vehicle in a form and amount as required by this By-law.

- 13.4. Every driver shall display in a prominent place in the interior of each Taxicab and Limousine, a copy of the Taxicab or Limousine Driver's license showing a current photograph of the Taxicab or Limousine Driver.
- 13.5. Every Driver while acting as such shall be suitably dressed, civil, and well behaved and shall, when receiving or delivering passengers, give such reasonable assistance in opening the door of his/her Taxicab or Limousine as the circumstances may require and shall deposit all luggage as directed, provided such direction is reasonable.
- 13.6. Every Driver when called to a house or other place for the reception of passengers shall notify the person calling the Taxicab or Limousine of his/her presence by going to the door of the house or other place and informing a grown-up person. A Driver may also signify his/her presence by reasonably sounding the horn of his/her Taxicab or Limousine.
- 13.7. A Driver shall give his/her Taxi Driver License Number and first name and the name of the Owner of the Taxicab or Limousine (if other than the Driver) upon the request of any passenger or of any person to whom or to whose property injury has been occasioned by the Driver of the Taxicab or Limousine.
- 13.8. Every Driver shall serve the first person offering to hire him, provided that the Driver may request payment of his/her fare or security for the payment of his/her fare in advance.
- 13.9. Every Driver shall ensure that no more passengers are transported in a Taxicab or Limousine at any one time than there are seat belts available for. It is the taxi driver's responsibility to ensure that the seat belt is available and in good working order. Taxi drivers are responsible for ensuring that passengers under the under of 16 are wearing seat belts.
- 13.10. Every Driver shall deliver all property, goods or money left in error by any passenger in the taxicab to such passenger, or notify such passenger where such property, good or money may be recovered, or if such passenger is unknown, delivery the property, goods or money to the Chief of Police.
- 13.11. No Driver operating a Taxicab or Limousine shall pick up any additional passenger or passengers, after such Taxicab or Limousine has been engaged by one or more passengers, unless the person or persons who originally engaged the Driver specifically agree to picking up such additional passengers.
- 13.12. Every Driver may refuse to serve a person offering to hire him or her if, in the opinion of the Driver there is sufficient cause. Sufficient cause may include previous unpaid fare(s), the Driver's personal safety may be at risk or reasons of sanitation.
- 13.13. Every Driver shall only park or stand a Taxicab licensed under this By-law while not in operation of conveying passengers or goods, in the off street parking space provided by the Owner in accordance with Section 11.14 of this By-law, and which parking shall be prohibited in municipally owned property.

- 14.2. The Taxicab or Limousine Driver, upon request, shall provide each passenger who has hired the taxicab with a receipt of the fare paid by the passenger upon the completion of the trip.
- 14.3. No Taxicab Driver shall publish fares or demand or receive fares other than those as set out in the **Fees and Rates By-law**.
- 14.4. Limousine fares shall be charged on an hourly, mileage or lump sum basis, provided that the total trip fare for any trip shall not total an amount less than the applicable fare for taxicab service for the same trip.
- 14.5. Every Limousine Owner licensed under this By-law shall lodge with the Clerk a current schedule of fees, and every driver of a limousine shall display in a prominent place in the interior of each limousine, such current fee schedule. Any change to the schedule of fees shall be reported forthwith to the Clerk and the new fee schedule shall be prominently displayed in each limousine.

15. PASSENGER CONDUCT

- 15.1. No person employing a Taxicab or Limousine shall refuse to pay the fare authorized by this By-law.
- 15.2. When a dispute arises between the passenger and a Taxicab or Limousine Driver respecting the fare to be charged for taxicab services, the person hiring the taxicab may refer to the dispute to the Chief of Police for investigation and appropriate action.

16. ACCESSIBILITY

- 16.1. Owners and Drivers providing taxi services and limousine services shall:
 - 16.1.1. provide service to persons with disabilities able to use taxi vehicles and limousines, including those using mobility aids or service animals;
 - 16.1.2. assist passengers with disabilities in boarding/de-boarding vehicles except where drivers have recognized medical exemptions; and
 - 16.1.3. assist with the safe and careful stowing of mobility aids when requested to do so by the passenger.
- 16.2. Owners and Drivers providing taxi services and limousine services shall not:
 - 16.2.1. refuse to provide service to a person with a disability because the person's disability results in appearance or involuntary behaviour that may offend, annoy, or inconvenience employees or other persons unless the person poses a danger to other passengers, employees or themselves;
 - 16.2.2. prohibit a person with a disability from traveling with medical aids (e.g. respirator, portable oxygen supply) allowed under relevant health and safety laws and regulations;

17. ACCESSIBLE TAXI SERVICE

- 17.1. There may be issued, in addition to the maximum number of licenses under Section 2.1 taxicab licenses, which may be issued pursuant to this By-law, accessible taxicab owners' licenses for those companies for specialized transportation services.
- 17.2. All the provisions of this By-law in respect of Taxicab owners, drivers and vehicles shall apply to owners and drivers of Accessible Taxicabs.
- 17.3. In addition to the requirements for vehicles set out in this By-law, vehicles to be licensed as Accessible Taxicabs shall, as a minimum, permit the loading, transportation and off-loading of persons utilizing a wheelchair in compliance with all federal and provincial legislation governing the transportation of disabled persons.
- 17.4. The Accessible Taxicab Driver shall ensure that all wheelchairs being transported within the Accessible Taxi are securely fastened so as to prevent them from moving when the Accessible Taxi is in motion;
- 17.5. The Accessible Taxi vehicle shall have affixed to the left side of the rear bumper the Accessible plate supplied by the Town.
- 17.6. No person shall drive an Accessible Taxi without first having completed a Wheelchair and Occupant Restraint System Training/Transportation Program with respect to handling, safety, restraint, transportation, care and safety of passengers with disabilities. Written proof outlining the record of training and the training the driver received shall be provided to the Clerk. The trainer and the driver shall sign the certificate of training.
- 17.7. The Accessible Taxi will be available to those persons who have mobility issues and have challenges getting in and out of the regular taxi.
- 17.8. During the hours when not in demand as an Accessible Taxi, the Accessible Taxi may operate as a regular taxi. The Accessible Taxi shall offer exclusive priority to request made by, or on behalf of, a person with a disability requesting Accessible Taxi Service.
- 17.9. Every driver of an Accessible Taxi shall render all assistance required by a disabled passenger to enter and exit the taxi safely.

18. ENFORCEMENT/INSPECTION/PENALTIES

- 18.1. The By-law Enforcement Officer or Chief of Police may periodically inspect any Taxicab or Limousine and/or its equipment and every Taxicab or Limousine Owner or Driver shall, when requested, produce a valid license to said officer for inspection.
- 18.2. If the inspection results in a taxicab being found to be in an unsafe or hazardous condition or as per Section 12.3.2.5, the By-law Enforcement Officer or Chief of Police:
 - 18.2.1. Shall require the taxicab to be placed in a safe condition within fourteen (14) days therefrom; and
 - 18.2.2. May suspend the licence for a period not exceeding fourteen (14) days; and
 - 18.2.3. Shall require the submission of the taxicab to further inspection to be held within the aforesaid fourteen (14) days. Holidays and weekends will not be counted for the purposes of determining the aforesaid.

- 18.5. Where the holder of a license issued under this By-law fails to comply with the requirements of this By-law, the Clerk shall suspend the license until the holder has complied with the terms and conditions of the By-law. Where the holder of a license issued under this By-law is found to be non-compliant on a second and subsequent occurrence, the Clerk shall revoke the license.
- 18.6. Every person who contravenes any provision of this By-law shall be liable to have such License revoked by the Town and shall be guilty of an offence. Upon conviction such person is liable to fines and penalties as are authorized under the Provincial Offences Act, R.S.O. 1990, c.P.33 as amended, and all such fines shall be recoverable pursuant to the provisions of the Provincial Offences Act.
- 18.7. Upon a conviction being entered, the Court in which the conviction was entered and any Court of competent jurisdiction thereafter may, in addition to any other remedy and to any penalty imposed in this By-law, make an Order prohibiting the continuation or repetition of the offence by the person convicted.

19. EXEMPTIONS

- 19.1. The provisions and requirements of this By-law shall apply to a motor vehicle used exclusively for conveying passengers or goods pursuant to a written agreement with the Town or any School Board or any other public body or agency, but not to School Board transportation vehicles, public transit vehicles or other public conveyance mechanisms.
20. Any and all prior taxi By-laws are hereby repealed.
21. This By-law shall be read with all changes of gender or number as are required by the context or the circumstances.
22. The headings in this By-law are included solely as a convenience and in no way are intended to modify, alter or detract from the provisions of this By-law.
23. In the event any provisions of this By-law are deemed invalid or void, in whole or in part, by any court of competent jurisdiction, the remaining terms and provisions shall remain in full force and effect.
24. This by-law shall be in force and take effect immediately upon the passing thereof.

READ A FIRST AND SECOND TIME THIS 18th DAY OF MARCH, 2014.



Mayor, Erika Demchuk



Clerk, Bonnie Dingwall

READ A THIRD TIME AND FINALLY PASSED THIS 06th DAY OF MAY, 2014.

Council Report – REC-2026-07

Date: May 20, 2026

IN CAMERA

Subject: Budget Deviation – 400 Stone Street North Phase 2 Renovation for Child Care Expansion

Author: Jeff Johnston, Manager of Parks, Recreation & Facilities **OPEN SESSION**

RECOMMENDATION:

BE IT RESOLVED THAT THE COUNCIL OF THE TOWN OF GANANOQUE APPROVES A BUDGET DEVIATION IN THE AMOUNT OF \$678,082, FOR THE COMPLETION OF THE RENOVATIONS AT 400 STONE STREET NORTH, TO ACCOMMODATE ADDITIONAL DAYCARE SPACES, AS PRESENTED IN REPORT COUNCIL REC-2026-07.

RECOMMENDATION:

BE IT RESOLVED THAT THE COUNCIL OF THE TOWN OF GANANOQUE PASS BY-LAW NO. 2026-048, BEING A BY-LAW TO AUTHORIZE THE MAYOR AND CLERK TO SIGN AN AGREEMENT WITH DAVID J. CUPIDO CONSTRUCTION LIMITED FOR THE PROCUREMENT OF SERVICES TO COMPLETE GENERAL CONTRACTING AND RENOVATION SERVICES AT 400 STONE STREET NORTH, TO ACCOMMODATE THE EXPANSION OF 49 ADDITIONAL LICENSED DAYCARE SPACES, AS PER THE YMCA GUIDELINES AND AS PRESENTED IN REPORT COUNCIL REC-2026-07.

STRATEGIC PLAN COMMENTS:

Sector 3 – Financial Sustainability – Strategic Initiative #1 – Ensure that Gananoque is and remains an affordable place to do business and raise a family.

Sector 8 – Governance – Strategic Initiative #4 – Town Council will ensure openness and transparency in its operations.

BACKGROUND:

400 Stone Street North, commonly know as the “Kinsmen Building” was constructed in 1991 by the Kinsmen Club of Gananoque. The hall portion of the building serviced many community functions up until the building was handed over to the Town in 2016. From 2019 to 2025 this portion of the building housed the Thousand Islands Youth Boxing Club. This portion of the building is now identified as “Phase II” of the YMCA Child Care Centre expansion to accommodate up to an additional 49 child care spaces.

On March 4, 2026, Council passed Motion #26-047 “to authorize an exemption to the Procurement Policy to approve an extension of an existing Agreement for the lead contractor for Phase II of the daycare centre renovations, as this project must be completed on or before December 31, 2026, in order to meet the provincial deadline for project completion.”

INFORMATION/DISCUSSION:

After several meetings with Cupido Construction and Jim Bell of Bell & Associates Architecture, Town staff received Cupido’s formal quote on May 13, 2026 for the total of \$790,352.

Cupido Construction has been in business for several decades operating out of Kingston Ontario. They were the general contractor who completed the Gananoque Town Hall expansion (completed in 2019), are currently working on the Carveth Care Home renovation and completed Phase 1 of the child care centre renovation. They are highly qualified, have a good safety record and have good relations with the Town staff.



FINANCIAL CONSIDERATIONS/GRANT OPPORTUNITIES:

Bell & Associates Architecture provided a class “C” estimate for a low and medium budget and they are as follows:

- Low Budget: \$977,879
- Medium Budget: \$1,184,930

David J. Cupido Construction has provided a quote of \$790,352 for the construction work to be completed as per the work set out in the architectural drawings provided by Bell and Associates.

Furthermore, Town staff received a quote from Park N Play Design for the expansion of the outdoor play space area for infants and it is \$25,445.

Several implications are a factor in a higher cost than what was completed in Phase 1. They are as follows:

- Phase 1 had a floor layout already set out from a previous daycare and only one wall had to be constructed;
- Phase 2 is a wide-open space (as seen in photos above) and 3 main walls with ceilings have to be constructed to separate the rooms for toddlers and infants;
- The main washrooms (photo above) have to be renovated in Phase 2 to be in compliance with AODA and to accommodate upwards of 14 staff members working at the child care centre at one time;
- Main entrance upgraded to be in compliance with AODA and the foot traffic of 80+ families entering and exiting daily;
- Installation of new HVAC systems and ductwork for new space, along with upgraded ventilation/suppression system for the kitchen;
- Installation of toilets, sinks and plumbing infrastructure in Phase 2 for toddlers and pre-schoolers. In Phase 1 the plumbing infrastructure was already in place;
- Installation of new bollards protecting the building from vehicular traffic;
- Expansion of play yard to accommodate separated space for infants;
- All new millwork cabinetry in new space along with an additional 49 cubbies for new children, and;
- General cost of goods and services have increased year-over-year.

In total, the following is the budget for Phase 2 of the child care centre at 400 Stone Street

Cupido Estimate	\$ 790,352
Architect	\$ 62,880
Engineering	\$ 73,400
Playground Addition	\$ 25,450
Playground Fencing Improvements	\$ 10,000
Exterior Building Enhancements	\$ 10,000
TOTAL	\$ 972,082
LESS: CONTRIBUTION FROM THE COUNTIES	(\$294,000)
GRAND TOTAL	\$ 678,082

There is \$23,873 available in the 400 Stone Street building reserve that could help offset the cost of the new playground. As a point of reference, the Town does not have reserve funds for any other Town-owned buildings, so this is “one-off” to have available for this building.

With the investment in the building for the expanded childcare centre, this project will eliminate over \$600,000 in capital improvements identified in the building condition assessment for 400 Stone Street North scheduled in the next 12 years.

Commencing in 2027, with the YMCA leasing the whole building at seven thousand (7,000) square feet the following is a forecasted revenue generation for the next 10 years.

Year	Price PSF	Yearly Amount
2027	\$18.00	\$126,000
2028	\$20.00	\$140,000
2029	\$20.00	\$140,000
2030	\$20.00	\$140,000
2031	\$22.00	\$154,000
2032	\$22.00	\$154,000
2033	\$22.00	\$154,000
2034	\$22.00	\$154,000
2035	\$22.00	\$154,000
2036	\$24.00	\$168,000

Total = \$1,484,000

The Lease Agreement with the YMCA of Eastern Ontario is scheduled for 20 years.

APPLICABLE POLICY/LEGISLATION:

Procurement By-law No. 2025-089

CONSULTATIONS:

Melanie Kirkby, CAO; John Morrison, Treasurer; Robert Kennedy, Superintendent of Facilities; Jim Bell, Bell & Associates Architecture; Jeff Collins, and Luis Bulhoes, David J. Cupido Construction Limited

ATTACHMENTS:

Attachment 1 – Budget Proposal from David J. Cupido Construction Ltd.

Attachment 2 – Draft By-law No. 2026-048

APPROVAL	<p>_____</p> <p>Jeff Johnston, Manager of Parks, Recreation & Facilities</p> <p>_____</p> <p>John Morrison, Treasurer</p> <p>Certifies that unless otherwise provided for in this report the funds are contained within the approved Budgets and that the financial transactions are in compliance with Council's own policies and guidelines and the Municipal Act and regulations.</p> <p>_____</p> <p>Melanie Kirkby, CAO</p>
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May 13 2026

Town of Gananoque
400 Stone Street North Unit 2
Gananoque, ON K7G 1Y8

Project - Custom Daycare Renovation Phase 2

Please accept our budget proposal for the above project:

General Conditions	\$35,495.23	
Demolition	\$36,848.57	
Scan and Saw Cut Slab for Underground Plumbing	\$6,360.00	
Concrete	\$11,803.17	
Millwork - Supply and Install	\$73,197.66	
Rough Carpentry	\$33,020.09	
Doors, Frames and Hardware	\$52,716.98	
Glazing	\$74,676.40	
Drywall and Taping	\$144,475.15	
Flooring	\$32,853.64	
Painting	\$17,209.94	
Washroom Accessories	\$6,722.52	
Mechanical	\$156,171.00	
Electrical	\$51,000.00	
Communication Cabling	\$4,595.10	
Excavation	\$6,993.03	
Supervision	\$23,190.00	
Bonding	\$5,024.50	
Subtotal		\$772,352.99

Separate Price 1

Mechanical Work Related to Kitchen Hood **\$26,298.60**

Separate Price 2

Delete P1 Sanitary Pump and Tank **-\$4,800.00**

Separate Price 3

Revise Domestic Waterlines to Pex **-\$3,500.00**

Total Quote Value **\$790,351.59**

HST is Extra

Sincerely,



Luis Bulhoes
Estimator

David J. Cupido Construction Ltd.

THE CORPORATION OF THE TOWN OF GANANOQUE

BY-LAW NO. 2026-048

BEING A BY-LAW TO AUTHORIZE THE MAYOR AND CLERK TO SIGN AN AGREEMENT WITH DAVID J. CUPIDO CONSTRUCTION LIMITED FOR THE PROCUREMENT OF SERVICES TO COMPLETE GENERAL CONTRACTING AND RENOVATION SERVICES AT 400 STONE STREET NORTH, TO ACCOMMODATE THE EXPANSION OF 49 ADDITIONAL LICENSED DAYCARE SPACES

WHEREAS Section 5 of the *Municipal Act*, 2001, S.O. 2001, c. 25, the powers of a municipal corporation are to be exercised by its Council;

AND WHEREAS the *Municipal Act*, 2001, S.O. 2001, c. 25, provided that the powers of every Council are to be exercised by By-law;

AND WHEREAS the Council of the Town of Gananoque received Council Report REC-2026-07 and concurred with the recommendation to authorize the Mayor and Clerk to sign an Agreement with David J. Cupido Construction Limited for the procurement of services to complete general contracting and renovations services at 400 Stone Street North, to accommodate the expansion of 49 additional licensed daycare spaces, as per the YMCA Guidelines;

AND WHEREAS the Council of the Corporation of the Town of Gananoque deems it appropriate to pass this By-law.

NOW THEREFORE the Council of the Corporation of the Town of Gananoque enacts as follows:

1. **AUTHORIZATION:**

1.1 That the Mayor and Clerk are hereby authorized to sign an Agreement with David J. Cupido Construction Limited for the procurement of services to complete general contracting and renovations services at 400 Stone Street North, to accommodate the expansion of 49 additional licensed daycare spaces, as per the YMCA Guidelines.

2. **SCHEDULE:**

2.1 Attached to and forming part of this By-law is the Agreement, marked as Schedule 'A'.

3. **EFFECTIVE DATE:**

3.1 This By-law shall come into full force and effect on the date it is passed by Council.

Read a first, second and third time and finally passed this 20th day of May 2026.

John S. Beddows, Mayor

Penny Kelly, Clerk

(Seal)



REGULAR COUNCIL MEETING MINUTES

Held on Wednesday, May 6, 2026, at 5:00 PM
Held Virtually and In-Person

COUNCIL MEMBERS PRESENT		STAFF PRESENT
Mayor:	John Beddows	Melanie Kirkby, CAO
	Colin Brown	Penny Kelly, Clerk / CEMC
	Matt Harper	Lynsey Zufelt, Deputy Clerk
	Patrick Kirkby	Brenda Guy, Manager of Planning and Development
	Anne-Marie Koiner	John Morrison, Treasurer
	Vicky Leakey	Jeff Johnston, Manager of Parks and Recreation
		David Armstrong, Manager of Public Works
		Andrew Dickson, Fire Chief
Regrets:	David Osmond	

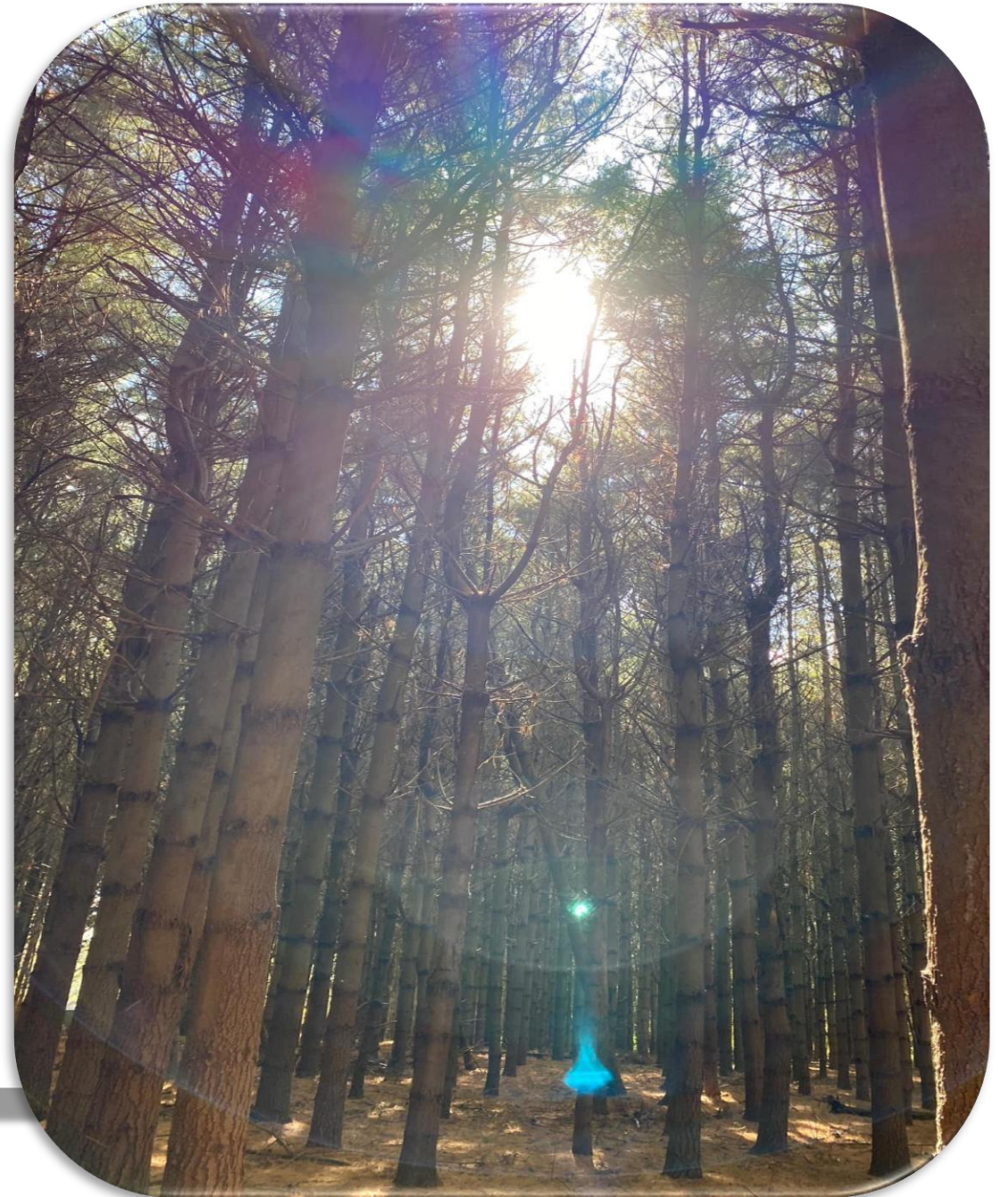
1.	Call Meeting to Order
	Mayor Beddows called the meeting to order at 5:02 PM.
2.	Disclosure of Pecuniary Interest & General Nature Thereof – None
3.	Canadian National Anthem
	<ul style="list-style-type: none"> The National Anthem was sung.
4.	Land Acknowledgement Statement
	<ul style="list-style-type: none"> Mayor Beddows read the Land Acknowledgement Statement.
5.	Public Question / Comment (Only Addressing Motion(s) or Reports on the Agenda)
	<ul style="list-style-type: none"> A Member of the Public addressed Reports listed on the Agenda.
6.	Disclosure of Additional Items – None
7.	Delegations
	1. Tom Haney – Cost of Garbage Collection
	<ul style="list-style-type: none"> Tom Haney appeared before Council and stated that the cost of garbage collection is too expensive. Mr. Haney requested that Council, during the 2027 budget deliberations, consider one (1) bag of garbage be free (without a bag tag) and any other bags be tagged. Council thanked Mr. Haney for his delegation and considered the following recommendation.
	<p>Motion #26-075 – Cost of Garbage Collection – Refer to 2027 Budget Deliberations</p> <p>Moved by: Deputy Mayor Leakey Seconded by: Councillor Harper</p> <p>BE IT RESOLVED THAT THE COUNCIL OF THE TOWN OF GANANOQUE ENCOURAGES THE NEXT TERM OF COUNCIL TO CONSIDER, DURING THE 2027 BUDGET DELIBERATIONS, THE OPTION OF ONE (1) BAG OF GARBAGE BE FREE, AND ANY OTHER BAGS BE TAGGED.</p> <p style="text-align: right;">CARRIED – 5 Ayes, 1 Nay</p>

Town of Gananoque

2026–2030 Strategic Plan Council Review and Adoption Session

Date: Wednesday, May 13, 2026
Time: 4:00 pm
Location: Town of Gananoque Council Chambers

Thanks for joining us!



Goals for Tonight



1. Review key findings from community engagement
2. Confirm alignment around a shared direction for Gananoque
3. Review and finalize the Vision and Mission statements
4. Identify and resolve any outstanding issues
5. Adopt the 2026–2030 Strategic Plan

Agenda



1. Welcome and Session Overview
2. Goals, Process, and Guidelines
3. Review of Community Engagement Findings
4. Strategic Plan Overview
5. Review of Vision and Mission Options
6. Review of Priority Areas and Strategies
7. Final Review and Adoption Discussion
8. Next Steps and Closing



Foundations of the Plan



This Strategic Plan has been informed by:

- Council input and direction
- Public Survey Findings
- Public Engagement Forum feedback
- Municipal realities and fiscal considerations
- Community priorities and emerging needs
- Legislative and infrastructure obligations



Important Notes About the Draft



Version 11 Includes:

- Revisions based on Council feedback from the December session
- Purple edits = changes informed by the public survey
- Red edits = changes informed by the public engagement forum

Tonight's Goal

Focus on final refinements and adopt the plan.

Guidelines for Engagement



We ask everyone to:

- Stay focused on strategic-level issues
- Be respectful of diverse perspectives
- Speak constructively and concisely
- Focus on solutions, not only concerns
- Work toward positions the group can “live with”
- Help move the process forward



Working Approach for Discussion



If raising a concern:

Please also:

- Propose alternative wording
- Offer a concrete solution
- Clarify the desired outcome

Why?

This helps the group:

- work efficiently,
- evaluate options clearly, and
- move toward resolution.

Decision-Making Approach



Our Process:

- Prioritize consensus where possible
- Seek broad alignment
- Focus on positions members can support or live with

If Needed:

- Majority vote will be used to resolve unresolved items

Community Engagement Highlights

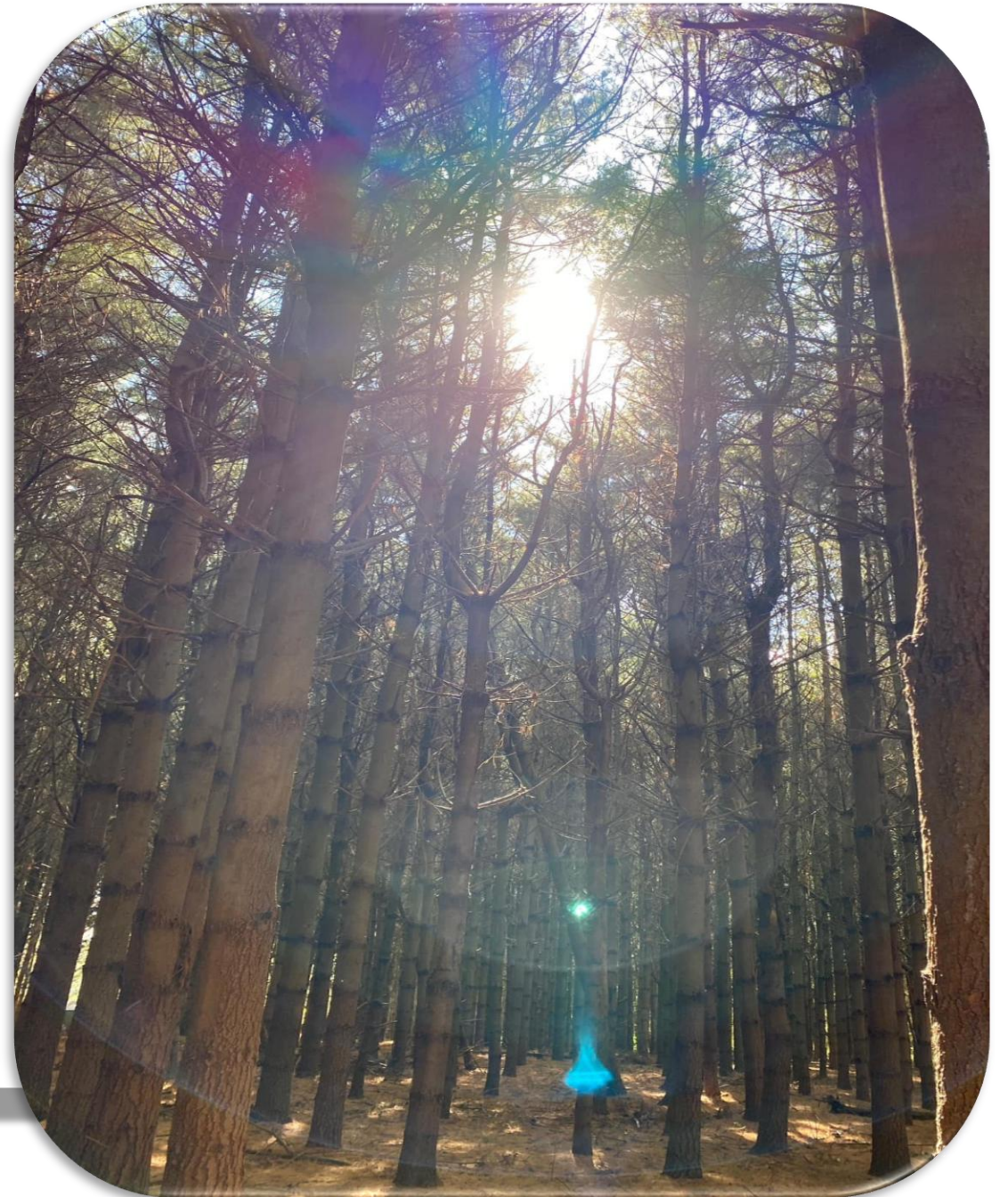
Public Survey & Public Forum



Town of Gananoque

2026–2030 Strategic Plan Public Survey Findings

Council Presentation
Wednesday, May 13, 2026



Survey Overview



Survey Details

- Open January 21 – February 15, 2026
- 111 completed responses
- All respondents identified as Gananoque residents
- Response rate: 2.06%

Survey Focus

Residents were asked about:

- Infrastructure
- Affordability
- Economic development
- Housing
- Communication
- Service levels
- Community wellbeing

Overall Message from Residents



Three dominant themes emerged consistently:

1. Protect and maintain core infrastructure
2. Preserve affordability and manage costs responsibly
3. Strengthen the local economy and employment base

Residents generally support:

- Stable and sustainable service delivery
- Practical, balanced growth
- Responsible financial stewardship
- Thoughtful long-term planning

What Matters Most to Residents



Top Community Priorities

1. Improve and maintain infrastructure – 91.9%
2. Preserve affordability – 91.0%
3. Strengthen local business and jobs – 82.9%
4. Environmental stewardship – 74.8%

Lower Priorities

- Tourism growth
- Recreation expansion
- Municipal information access

Infrastructure Was the Strongest Priority



Top Infrastructure Priorities

1. Existing water and wastewater systems
2. Roads, sidewalks, and bridges

Lower Priorities

- Parks and waterfront amenities
- Municipal buildings
- New growth infrastructure

Key Message

Residents want the Town to focus first on maintaining and protecting core systems.

Affordability and Service Expectations



Service Level Preferences

- 61.3% support maintaining current service levels tied to inflation
- 19.8% support increasing services with higher costs
- 18.9% support reducing services to decrease costs

Residents emphasized:

- Responsible spending
- Predictable taxes
- Value for money
- Long-term financial sustainability

Economic Development Findings



Residents prioritized:

1. Attracting new employers and industry
2. Supporting existing businesses
3. Strengthening year-round economic resilience



Important Insight

Tourism remains important — but residents want a more balanced economy with stronger year-round employment opportunities.

Housing Findings



Residents prioritized:

1. Streamlining approvals and reducing barriers
2. Encouraging infill and additional residential units
3. Facilitating affordable housing options

Residents identified those most affected as:

- Lower-income households
- Young families
- Seniors

Communication and Public Trust



Key Findings

- Most residents access information digitally
- Social media, the website, and email are preferred
- Some residents still experience difficulty finding information

Strategic Confidence

- 33.3% were unsure the Town is focusing on the right priorities
- Only 1.8% were very confident

Shared Services and Regional Collaboration



Strong Support for Shared Services

When shared services:

- Improve services, 93.7% of residents are supportive
- Reduce costs, 86.5% of residents are supportive

Key Message

Residents are highly open to regional collaboration when it improves efficiency and sustainability.

Community Identity and Wellbeing



Residents described Gananoque as:

- Scenic
- Tourism-driven
- Quiet
- Safe
- Welcoming
- Historic

Priority Programming Groups

1. Children and youth
2. Families
3. Seniors

Open-Ended Feedback Themes



Residents repeatedly emphasized:

- Lower taxes and affordability
- Better infrastructure maintenance
- Reducing red tape
- Clearer communication
- Greater transparency
- Focusing on core municipal responsibilities

Residents also raised:

- Housing affordability
- Economic vitality
- Empty storefronts
- Year-round employment
- Access to doctors and services

Overall Community Sentiment



Future Outlook

- 28.8% optimistic
- 36.0% hopeful but cautious
- 27.9% uncertain

Overall Message

Residents are cautiously optimistic but want:

- thoughtful leadership,
- affordability,
- responsible growth,
- and sustainable decision-making.

Final Reflections for Council



The survey findings strongly reinforce:

- The direction of the draft Strategic Plan
- The importance of infrastructure and affordability
- The need for balanced economic growth
- The value of clear communication and trust-building

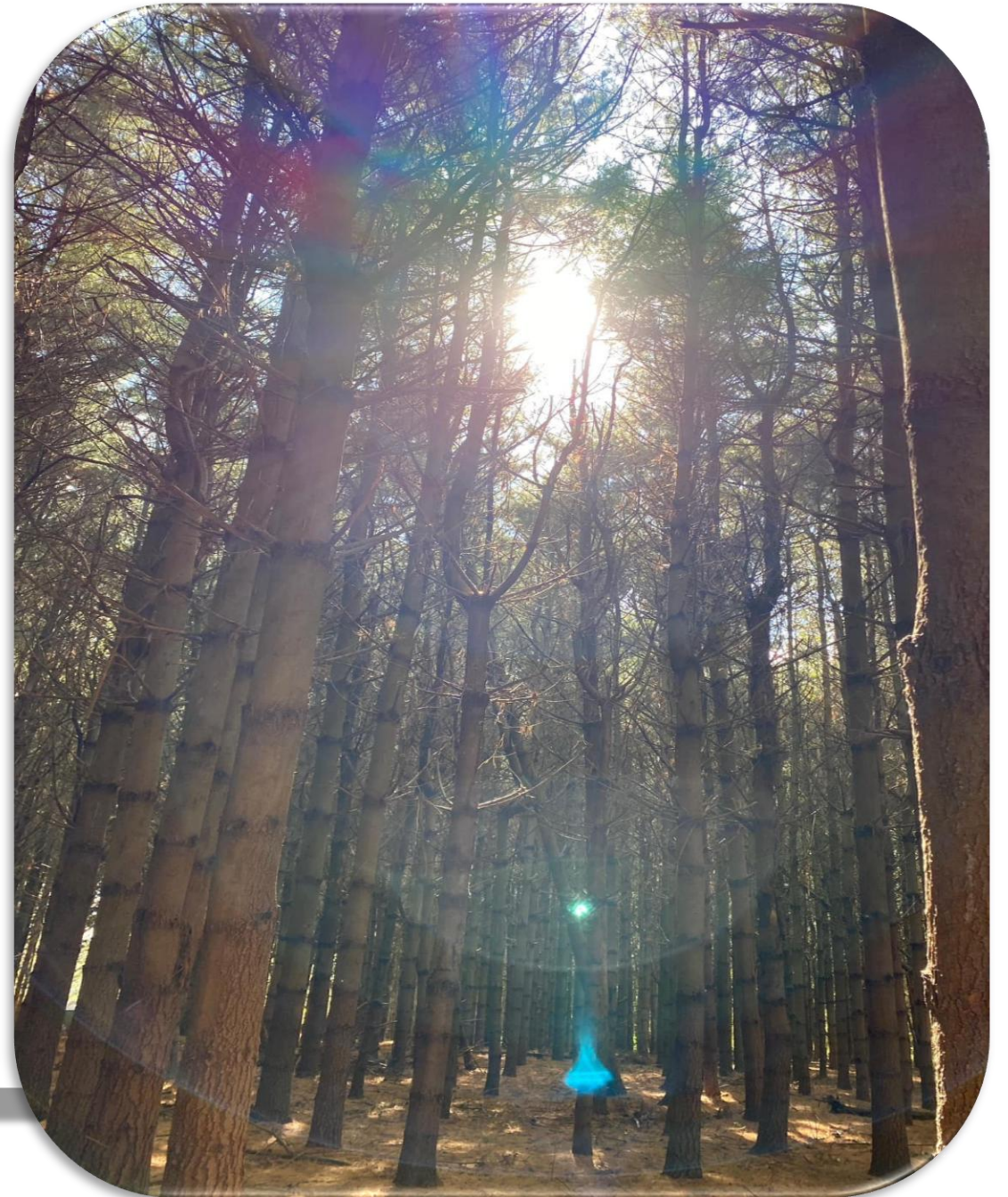
Key Takeaway

Residents are asking for practical, sustainable, and financially responsible leadership.

Town of Gananoque

2026–2030 Strategic Plan Public Forum Findings

Council Presentation
Wednesday, May 13, 2026



Purpose of the Public Forum



The session was designed to:

- Gather resident input on Gananoque's future direction
- Test the draft Vision, Mission, and Strategic Priorities
- Explore community priorities and trade-offs
- Provide practical advice and guidance for Council



Participation and Process



Public Engagement Forum

- February 10, 2026
- 13 residents attended
- Facilitated table discussions
- Live Mentimeter polling

Important Context

- School buses were cancelled that day due to weather
- A separate public survey was also conducted to broaden input

What Residents Value Most About Gananoque



Strong Themes Included:

- The river and waterfront
- Small-town character
- Walkability
- Nature and trails
- Arts and culture
- Community relationships
- Friendly atmosphere



Gananoque Today and Tomorrow



Today

Residents described Gananoque as:

- Beautiful
- Friendly
- Peaceful
- Scenic
- Community-oriented

Looking to 2030

Residents hoped Gananoque would be:

- Welcoming
- Clean
- Sustainable
- Vibrant
- Affordable
- Thriving

A Central Theme: Affordability and Economic Balance



Residents consistently emphasized:

- Affordability matters
- Economic growth is needed
- The residential tax burden is a concern
- More jobs and industry are needed
- Growth must protect community character



Priority One: Core Services and Infrastructure



Residents emphasized:

- Maintaining essential services
- Long-term sustainability
- Affordability and value for money
- Protecting quality of life
- Exploring shared services and efficiencies

Mentimeter Results

- 6 supported reducing service levels to decrease costs
- 4 supported maintaining current levels tied to inflation
- 3 supported increasing service levels

Priority Two: Strong and Sustainable Local Economy



Strong Themes Included:

- Support employment and industry growth
- Reduce pressure on residential taxpayers
- Preserve community character
- Expand affordable housing options
- Support year-round economic vitality

Mentimeter Results

- 6 prioritized employment and industry growth
- 3 prioritized four-season tourism
- 2 prioritized downtown vitality
- 1 prioritized broader housing options

Priority Three: High-Performing and Future-Focused Municipal Team



Residents emphasized:

- Transparent governance
- Better communication
- Long-term thinking
- Collaboration with the public
- Smarter systems and technology

Mentimeter Results

Residents identified the following as most important:

- Transparent and cooperative governance
- Smarter use of technology and systems

Overall Priority Ranking



Highest Priorities Identified:

1. Preserving affordability for families and businesses
2. Strengthening local business, jobs, and entrepreneurship

Additional Important Priorities:

- Tourism growth
- Environmental stewardship
- Infrastructure
- Communication and information access
- Recreation and culture

Implications for Council



Residents generally supported:

- The overall direction of the Strategic Plan
- The three proposed strategic priorities
- Thoughtful and sustainable growth
- Stronger economic balance
- Greater transparency and communication

Suggested Refinements Included:

- Stronger emphasis on affordability
- Clearer connection between growth and tax balance
- More visible focus on core services
- Reinforcing transparency and livability

Final Reflection: Overall Message from Residents



Residents support:

- thoughtful change,
- sustainable growth,
- economic resilience,
- and preserving what makes Gananoque special.

They want a future that is:

- welcoming,
- affordable,
- vibrant,
- and sustainable.

Vision Statement Review



Recommended Draft

“The Gateway to the 1000 Islands – a thriving and welcoming waterfront community where people, place and opportunity thrive for generations.”

Mission Statement Review



Recommended Draft

“To provide reliable, responsible services, support a resilient local economy, and preserve and enhance the character, assets and experiences that define Gananoque as an extraordinary place to live, work, visit and invest.”

Strategic Plan Overview



Three Strategic Priorities

1. Provide Quality Core Services and Infrastructure
2. Champion a Strong and Sustainable Local Economy
3. Cultivate a High-Performing and Future-Focused Municipal Team



Priority One: Provide Quality Core Services and Infrastructure



Key Strategies

- Deliver sustainable and responsible service levels
- Implement the 10-Year Asset Management Plan
- Work with partners to support community well-being



Priority Two: Champion a Strong and Sustainable Local Economy



Key Strategies

- Support business retention and growth
- Invest in tourism and employment growth
- Improve conditions for planned housing development



Priority Three: Cultivate a High-Performing and Future-Focused Municipal Team



Key Strategies

- Invest in people and leadership
- Modernize systems and processes
- Improve communications and access to information



Final Review and Readiness for Adoption



Questions for Council

Is Council prepared to adopt the Strategic Plan?



Next Steps



Following adoption:

- Milestones document is coming next
- Then Final formatting and production for the public facing document
- Public release and communications
- Integration into operational and budget planning
- Ongoing implementation and monitoring

Thank You!

Thank you for your leadership, preparation, and commitment to Gananoque's future.



[@TownOfGananoque](#)



[@travel1000islands](#)



[@town-of-gananoque](#)



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www.gananoque.ca

Report Council – CAO-2026-09

Date: May 20, 2026 **IN CAMERA**

Subject: 2023 – 2026 Legal Costs by Category

Author: Melanie Kirkby, CAO **OPEN COUNCIL**

RECOMMENDATION:

BE IT RESOLVED THAT THE COUNCIL OF THE TOWN OF GANANOQUE RECEIVES FOR INFORMATION THE 2023 – 2026 LEGAL COSTS BY CATEGORY REPORT, AS PRESENTED IN REPORT COUNCIL CAO-2026-09.

STRATEGIC PLAN COMMENTS:

Sector 1 – Economic Prosperity – Strategic Initiative #1 – Ensure that Gananoque is and remains an affordable place to do business and raise a family.

BACKGROUND:

At the October 21st, 2025, Council meeting, Council passed Motion #25-148, directing staff to bring a report detailing the legal costs of the Town by category. At the November 4th, 2025 Council meeting, Council received the report and requested that it be presented quarterly.

INFORMATION/DISCUSSION:

Attached is a Summary by Category of these costs for the first quarter of 2026 as posted at May 11, 2026.

APPLICABLE POLICY/LEGISLATION:

N/A

FINANCIAL CONSIDERATIONS:

As described.

CONSULTATIONS:

None

ATTACHMENTS:

Legal Services Costs for years 2023 – 2026 as of May 11, 2026

APPROVAL	<hr/> <p>Melanie Kirkby, CAO</p> <p>Certifies that unless otherwise provided for in this report the funds are contained within the approved Budgets and that the financial transactions follow Council's own policies and guidelines and the <i>Municipal Act</i> and regulations.</p>
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Summary of Annual Legal Costs

Category / Matter	2023	2024	2025	2026 @ May 11	Subtotal By Category
Council Training	\$ 2,544.00	\$ 4,527.71	\$ 10,153.00		\$ 17,224.71
Legal Opions for Council			\$ 15,772.03	\$ 11,895.61	\$ 27,667.64
Integrity Commisioner	\$ 3,714.24	\$ 3,001.92	\$ 23,532.23	\$ 2,371.01	\$ 32,619.40
Judicial Review Application			\$ 102,432.14	\$ 155,325.94	\$ 257,758.08
HR Issues	\$ 12,985.09	\$ 6,726.56	\$ 15,543.31	\$ 14,314.08	\$ 49,569.04
Corp Services	\$ 7,206.36	\$ 4,156.76	\$ 2,857.32		\$ 14,220.44
Insurance Claims	\$ 5,037.78				\$ 5,037.78
Sale / Purchase of Property & Leases	\$ 3,540.61	\$ 4,290.39	\$ 1,703.74	\$ 72.25	\$ 9,606.99
Police	\$ 3,553.06	\$ 2,996.21	\$ 6,355.68		\$ 12,904.95
Animal Control	\$ 2,583.18	\$ 1,553.37			\$ 4,136.55
Utility Bill Disputes	\$ 559.68		\$ 5,668.22		\$ 6,227.90
GBM		\$ 7,093.14			\$ 7,093.14
Condo Developments	\$ 10,251.31	\$ 17,724.57	\$ 22,144.33		\$ 50,120.21
Heritage Registry	\$ 2,557.52				\$ 2,557.52
Planning Issues	\$ 559.68	\$ 279.84			\$ 839.52
Subtotal by Year	\$ 55,092.51	\$ 52,350.47	\$ 206,162.00	\$ 183,978.89	\$ 497,583.87

Council Report – PD-2026-06

Date: May 20, 2026 **IN CAMERA**

Subject: Building Inspector Appointment – Wesley McFarlane

Author: Brenda Guy, Manager of Planning and Development **OPEN SESSION**

RECOMMENDATION:

BE IT RESOLVED THAT THE COUNCIL OF THE TOWN OF GANANOQUE PASS BY-LAW NO. 2026-046, BEING A BY-LAW TO APPOINT WESLEY MCFARLANE TO PERFORM THE DUTIES OF THE BUILDING INSPECTOR AND ACT ON BEHALF OF PETER BLAKE KEYES, CHIEF BUILDING OFFICIAL (CBO) IN HIS ABSENCE, AS PRESENTED IN COUNCIL REPORT-PD-2026-06.

STRATEGIC PLAN COMMENTS:

Sector #6: Governance – Strategic Initiative #4 – Town Council will ensure openness and transparency in its operations.

BACKGROUND:

Section 3 of the *Building Code Act*, 1992, identifies that Council is responsible to appoint inspectors as are necessary for the enforcement of the Act. In order to be appointed an individual must be eligible and qualified as set out in the *Building Code Act*.

The purpose of this Report is to appoint Wesley McFarlane as required by by-law.

INFORMATION/DISCUSSION:

The Planning and Development budget includes a casual building inspector up to 28 hours a week. This has been allocated in the budget since 2020.

The casual Building Inspector role came into effect when Planning and Development faced requirements of increased services demands to accommodate new developments. As Council is aware, applications under the Ontario Building Code have statutory obligations and timeframes. This was initiated with the development of the condominiums and continues to be steady with developments of Castlegrove, Birches, Carveth Care Centre Expansion as well as renovations to commercial and residential.

As a snapshot, the chart below provides for the increased value of construction and permit fees for the last five years. It is noted that although a permit fee may be accounted for in one year the inspections and follow-ups spill into future years.

	Construction \$	Permit \$
2021	\$6,618,791.00	\$83,381.00
2022	\$9,422,500.00	\$113,293.00
2023	\$6,545,755.00	\$100,436.00
2024	\$18,952,525.00	\$290,937.00
2025	\$19,229,725.00	\$290,157.60
2026	\$2,027,900.00	\$30,610.00

Terry Willing former Town’s Chief Building Official (CBO) and Blake Keyes came on board as Building Inspector. Mr. Willing retired as CBO in November of 2023, and the fruition of succession planning saw the appointment of Chief Building Official (CBO) to Blake Keyes. The Town has been fortunate and continues to be fortunate with Terry Willing as he continues to be a resource for the Chief Building Official.

Planning and Development have maintained status quo, however, recognized that there is a need to engage or fulfil the casual inspector role to provide more flexible, on-demand support to ensure day to day duties are fulfilled, offer operational relief, and help maintain a sustainable workload for the CBO.

To the foregoing, Wesley McFarlane has been selected and accepted the role of casual Building Inspector. Mr. McFarlane has a 20-year background in carpentry and construction experience and has obtained his Certified Chief Building Official and Inspector (CBO/I) with the Ontario Building Officials Association. Continuation and additional training will be forthcoming in the role as building inspector.

Section 3 of the Building Code Act (BCA) requires municipalities to appoint a CBO and any necessary inspectors to enforce the BCA in their municipality. The appointment is undertaken by by-law to be registered with the Ministry of Municipal Affairs and Housing and the public registry of the Qualification and Registration Tracking System (QuARTS).

It is recommended that a By-law be passed to appoint Wesley McFarlane as a Building Inspector and to sign and act on behalf of Peter Blake Keyes, Chief Building Official in his absence, and; perform the duties of the Building Inspector as set out in the *Building Code Act*, 1992, S.O. 1992, c. 23, as amended.

APPLICABLE POLICY/LEGISLATION:

Building Code Act

FINANCIAL CONSIDERATIONS:

n/a

CONSULTATIONS:

Blake Keyes, Chief Building Official (CBO)

ATTACHMENTS:
Draft By-law No. 2026-046

APPROVAL	<p>_____</p> <p>Brenda Guy, Manager of Planning and Development</p> <p>_____</p> <p>John Morrison, Treasurer</p> <p>Certifies that unless otherwise provided for in this report the funds are contained within the approved Budgets and that the financial transactions are in compliance with Council's own policies and guidelines and the Municipal Act and regulations.</p> <p>_____</p> <p>Melanie Kirkby, CAO</p>
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CORPORATION OF THE TOWN OF GANANOQUE

BY-LAW NO. 2026-046

BEING A BY-LAW TO APPOINT WESLEY MCFARLANE AS A BUILDING INSPECTOR FOR THE TOWN OF GANANOQUE

WHEREAS Section 3(1) of the *Building Code Act*, 1992 5.0. 1992, C. 23, as amended, provides that the Council of each municipality shall appoint a chief building official and such inspectors as are necessary for the enforcement of said Act;

AND WHEREAS by Section 5 of the *Municipal Act*, 2001, S.O. 2001, c. 25, the powers of a municipal corporation are to be exercised by its Council;

AND WHEREAS Subsection 2 of Section 11 of the *Municipal Act*, 2001, S.O. 2001, c. 25, provides that the powers of every Council are to be exercised by By-law;

AND WHEREAS the Council of the Town of Gananoque received Council Report PD-2026-06, and concurs with the recommendation to appoint Wesley McFarlane as a Building Inspector for the Town of Gananoque and; in the absence of the Chief Building Official (CBO), shall perform its duties as set out in the *Building Code Act*, 1992, 5.0 1992, c.23, as amended.

NOW THEREFORE the Council of the Corporation of the Town of Gananoque hereby enact as follows:

1. **AUTHORIZATION:**

1.1. That Wesley McFarlane is hereby appointed as a Building Inspector for the Town of Gananoque, and;

1.2. In the absence of the Chief Building Official (CBO), shall perform its duties as set out in the *Building Code Act*, 1992, 5.0 1992, c.23, as amended.

2. **EFFECTIVE DATE:**

2.1. This By-law shall come into full force and effect on the date it is passed by Council.

Read a first, second and third time and finally passed this 20th day of May 2026.

John Beddows, Mayor

Penny Kelly, Clerk

(Seal)

Council Report – FIN-2026-15

Date: May 20, 2026 **IN CAMERA**

Subject: Municipal Buy Ontario Procurement Directive

Author: John Morrison, Treasurer **OPEN SESSION**

RECOMMENDATION:

BE IT RESOLVED THAT THE COUNCIL OF THE TOWN OF GANANOQUE RECEIVES FOR INFORMATION, THE MUNICIPAL BUY ONTARIO PROCUREMENT DIRECTIVE, AS PRESENTED IN COUNCIL REPORT FIN-2026-15

STRATEGIC PLAN COMMENTS:

Sector 3 – Financial Sustainability – Strategic Initiative #1 – Ensure that Gananoque is and remains an affordable place to do business and raise a family.

BACKGROUND:

The Municipal Buy Ontario Procurement Directive will materially affect the Town of Gananoque capital program. Based on the 2026-2035 Capital Plan, approximately \$70,281,348 of the \$77,852,456 ten-year plan is likely affected or requires verification. The primary exposure is capital infrastructure, with additional potential exposure in light-duty fleet replacements. For planning purposes, a 5% sensitivity would add approximately \$3,514,067 over the ten-year period before implementation and administration costs.

Staff has treated this estimate as a planning allowance rather than a market quotation. Actual impacts will depend on tender design, supplier availability, domestic-content options, federal funding terms and project timing.

The purpose of this Report is to estimate the potential financial and operational impact of the Province of Ontario Buy Ontario procurement requirements on the Town of Gananoque 2026-2035 Capital Plan, and to identify required implementation action.

INFORMATION/DISCUSSION:

The *Buy Ontario Act, 2025* establishes a framework to prioritize Ontario and Canadian goods and services in public sector procurement. For municipalities, the Municipal Buy Ontario Procurement Directive applies to prescribed municipal sector entities and focuses on two strategic categories: fleet vehicles and capital infrastructure.

For municipalities, the general and fleet provisions are effective April 13, 2026. The capital infrastructure provisions are effective May 15, 2026. The directive applies to new procurements that have not yet been issued or posted by the applicable effective date.

Source note: Municipal Buy Ontario Procurement Directive, sections 3.0, 4.1, 4.2.1 and 4.2.2. The broader Buy Ontario Procurement Directive for OPS/BPS entities are referenced for policy context only.

Key Directive Requirements Affecting the Town

Area	Requirement	Town impact
General	Retain documentation and provide information/data if requested by provincial bodies.	More formal records, decision logs and reporting readiness.
Fleet vehicles	Purchase or lease Made-in-Ontario light-duty passenger fleet vehicles where available and operationally feasible, or vehicles from an Ontario Vehicle Producer.	Vehicle sourcing checks and exception documentation before purchase.
Capital infrastructure	Include major goods/services lists and require Domestic Supply Chain Plans in capital infrastructure procurements.	Tender templates and evaluation methods must change.
Value for money exclusion	A project may be excluded only where a detailed market assessment indicates costs could increase by 25% or more and appropriate approval is obtained.	High threshold; early market assessment required for major projects.
Federal funding conflicts	Apply the requirements unless they conflict with federal funding arrangements; where possible, negotiate terms that allow application.	Funding agreements need early legal and procurement review.

Method and Assumptions

The estimate was prepared from the 2026-2035 Capital Plan. Projects were classified based on whether they appear to fall within capital infrastructure or light-duty fleet requirements under the Municipal Directive.

Classification	Treatment in estimate
Likely capital infrastructure	Included.
Possible light-duty fleet	Included, subject to GVWR, upfitting and exemption confirmation.
Police/emergency/upfitted fleet	Excluded pending confirmation because the directive excludes certain physically modified or emergency-type vehicles.
Heavy fleet / specialized equipment	Excluded pending confirmation where GVWR or operational function appears outside the light-duty passenger fleet scope.
IT, studies, assessments, NG911, police/fire equipment	Excluded unless bundled into a construction procurement.

Estimated Financial Impact

Item	Amount
Total 2026-2035 Capital Plan	\$77,852,456
Likely capital infrastructure exposure	\$69,199,348
Possible light-duty fleet exposure	\$1,082,000
Total affected exposure	\$70,281,348
Affected exposure as share of plan	90.3%

The affected exposure is high because the Town capital plan is infrastructure-heavy, particularly wastewater, water, public works capital works, roads, facilities and arena/marina assets.

Scenario Sensitivity

Scenario	Rate	Estimated direct cost impact
Low sensitivity	2%	\$1,405,627
Planning sensitivity	5%	\$3,514,067
High sensitivity	10%	\$7,028,135
Value-for-money threshold	25%	\$17,570,337

The 25% scenario is not an expected cost increase. It is included because the Municipal Directive uses a 25% cost-increase test as part of the value-for-money exclusion framework.

Staff should also plan for implementation and administration costs. A preliminary allowance of 0.25% to 0.50% of affected exposure would represent approximately \$175,703 to \$351,407 over the ten-year plan. Including this range, the 5% planning sensitivity becomes approximately \$3.69 million to \$3.87 million.

Annual Planning Scenario at 5%

Year	Capital plan	Affected exposure	5% planning impact
2026	\$18,662,934	\$17,472,580	\$873,629
2027	\$16,900,943	\$16,065,043	\$803,252
2028	\$10,353,349	\$9,555,409	\$477,770
2029	\$5,468,425	\$4,641,225	\$232,061
2030	\$6,107,575	\$4,663,381	\$233,169
2031	\$3,002,280	\$2,425,380	\$121,269
2032	\$5,842,705	\$5,442,765	\$272,138
2033	\$2,654,107	\$2,396,367	\$119,818
2034	\$5,329,086	\$4,674,646	\$233,732

Year	Capital plan	Affected exposure	5% planning impact
2035	\$3,531,052	\$2,944,552	\$147,228
Total	\$77,852,456	\$70,281,348	\$3,514,067

The largest planning impacts occur in 2026 and 2027 because the capital plan is heavily weighted toward wastewater, water, roads, bridges and other infrastructure projects in those years.

Funding / Support View

Support group	Baseline plan	Affected exposure	5% planning impact
Taxpayer-supported	\$40,070,154	\$32,691,446	\$1,634,572
Ratepayer-supported	\$36,916,150	\$36,723,750	\$1,836,188
User-supported	\$866,152	\$866,152	\$43,308
Total	\$77,852,456	\$70,281,348	\$3,514,067

The largest pressure would fall on rate-supported water and wastewater projects, followed by taxpayer-supported roads, bridges, facilities and general infrastructure.

Largest Affected Service Areas

Service area	Current plan	Affected exposure	5% impact
Wastewater Capital Projects	\$27,691,720	\$27,691,720	\$1,384,586
Public Works Capital Projects	\$16,006,100	\$16,006,100	\$800,305
Water Capital Projects	\$9,224,430	\$9,032,030	\$451,602
Public Works Road Projects	\$9,080,770	\$9,080,770	\$454,038
Facilities	\$4,767,920	\$4,767,920	\$238,396
Arena Capital Projects	\$2,058,256	\$2,058,256	\$102,913
Marina Capital Projects	\$866,152	\$866,152	\$43,308
Public Works Fleet Replacement	\$4,510,000	\$515,000	\$25,750
Recreation Fleet Replacement	\$573,480	\$263,400	\$13,170

Operational Implications

Area	Impact
Procurement By-law	Update to reflect the directive, domestic-content methods, records and approvals.
Tender templates	Add Domestic Supply Chain Plan schedules, vendor attestations and evaluation language.
Legal/procurement review	Review major capital tenders and any exception/exclusion language before release.
Project management	More front-end planning to identify major goods, services and market availability.
Fleet replacement	Confirm GVWR, upfitting status, emergency/police exclusions and Ontario vehicle availability.
Record keeping	Retain decision logs, market assessments, exception rationales and scoring records.
Reporting	Be prepared to respond to provincial requests from Supply Ontario, MPBSDP, MMAH or TBS.

Risks and Mitigation

Risk	Description	Mitigation
Cost escalation	Domestic-content requirements may reduce competition or increase bid prices.	Add interim contingency and complete project-level market assessments.
Schedule delay	Additional tender requirements may slow procurement release and evaluation.	Update templates early and train staff before 2026 tenders.
Compliance risk	Incomplete documentation could create audit or reporting exposure.	Use standardized decision logs and approval forms.
Supplier availability	Some goods may not have viable Ontario or Canadian sources.	Conduct market sounding before major tenders.
Funding conflicts	Federal funding terms may limit the ability to apply the directive.	Review funding agreements early and document any conflicts.
Budget pressure	Additional costs may draw down reserves, rates or tax-supported capital funding.	Integrate sensitivity into annual capital updates.

Recommended Next Steps

- Validate which 2026 projects and fleet purchases are in scope before tendering.
- Update the procurement by law, procedures, templates and evaluation scoring tools.
- Develop Domestic Supply Chain Plan forms, vendor attestation language and exception documentation.
- Apply a 5% interim planning sensitivity to affected capital and possible light-duty fleet procurements pending market validation.
- Prioritize market assessments for wastewater, water, roads, bridges, facilities and other high-value projects.
- Create a fleet decision checklist covering GVWR, upfitting, exemptions and Ontario vehicle availability.

Financial Considerations:

Using the recommended 5% interim planning sensitivity, the direct cost pressure on the 2026-2035 Capital Plan is estimated at approximately \$3,514,067. With an implementation and administration allowance of 0.25% to 0.50% of affected exposure, total planning pressure is estimated at approximately \$3.69 million to \$3.87 million over ten years.

These amounts should be incorporated into annual capital budget updates and refined through project-level market assessments before tender release.

The Municipal Buy Ontario Procurement Directive creates a material procurement and budget-planning risk for the Town Capital Plan. Approximately \$70,281,348 of the ten-year plan is likely affected or require verification. Early updates to the procurement by-law, templates, evaluation tools and record-keeping procedures will reduce compliance risk and support more reliable budget forecasting.

CONSULTATIONS:

None

ATTACHMENTS:

Attachment 1 – Municipal Buy Ontario Procurement Directive
Attachment 2 – Buy Ontario Procurement Directive

APPROVAL	<p>_____</p> <p>John Morrison, Treasurer</p> <p>Certifies that unless otherwise provided for in this report the funds are contained within the approved Budgets and that the financial transactions follow Council's own policies and guidelines and the <i>Municipal Act</i> and regulations.</p> <p>_____</p> <p>Melanie Kirkby, CAO</p>
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Municipal Buy Ontario Procurement Directive

Municipal Sector Entities

Management Board of Cabinet

Effective Date: April 13, 2026

Supply Chain Policy Branch
Supply Chain Policy and Oversight Division
Ministry of Public and Business Service Delivery and Procurement

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1.0 Introduction

The Buy Ontario Act (Public Sector Procurement), 2025 establishes a framework to prioritize Ontario and Canadian goods and services in procurement across the public sector. This supports Ontario workers and businesses by ensuring that public spending strengthens local supply chains and reduces exposure to global economic and trade uncertainty.

The Municipal Buy Ontario Procurement Directive supports this by requiring the municipal sector to prioritize Ontario and Canadian goods and services in procurements.

This directive is issued by Management Board of Cabinet under the authority of the Buy Ontario Act (Public Sector Procurement), 2025.

The Chair of Treasury Board and Management Board of Cabinet has the delegated authority to make periodic updates to procurement value thresholds in this Directive, in alignment with Ontario's trade commitments.

2.0 Purpose

The purpose of this Directive is to enable Ontario to set out procurement requirements in support of the government's Buy Ontario mandate.

3.0 Application and Scope

This Directive applies to municipal sector entities, which means all municipalities, local boards, and municipal services corporations that are prescribed as public sector entities under the Buy Ontario Act (Public Sector Procurement), 2025.

Municipal sector entities should refer to the regulation under the Buy Ontario Act (Public Sector Procurement), 2025 for details about the specific entities that are prescribed.

The table below specifies the dates that each of the requirements of this Directive take effect for specific municipal sector entities.

Organization→	Municipalities	Local Boards	Municipal Services Corporations
4.1 General	April 13, 2026	June 1, 2026	June 1, 2026
4.2.1 Strategic Category - Fleet Vehicles	April 13, 2026	June 1, 2026	June 1, 2026
4.2.2 Strategic Category - Capital Infrastructure	May 15, 2026	June 1, 2026	June 1, 2026

The Municipal Buy Ontario Procurement Directive does not apply to:

- Procurements needed to address a situation that is both urgent and unforeseen (i.e. emergencies). In these cases, organizations should follow their internal procedures to effectively manage these emergency procurements.

This Directive does not prevail over legislation.

4.0 Requirements

4.1 General

Documentation

Municipal sector entities are required to retain documentation for any procurements covered by this Directive, including details to support any decisions or approvals related to the application of this Directive.

Reporting

Municipal sector entities must prepare and provide information and data as requested by Supply Ontario, Ministry of Public and Business Service Delivery and Procurement (MPBSDP), the Ministry of Municipal Affairs and Housing (MMAH), and Treasury Board Secretariat (TBS).

4.2 Strategic Categories

These requirements set out Ontario’s approach to procurements in key strategic categories that support the goals of the Buy Ontario Act (Public Sector Procurement), 2025. The requirements reflect Ontario’s priorities for public sector procurement and may change over time to respond to emerging issues or challenges.

4.2.1 Fleet Vehicles

Objective

The objective of section 4.2.1 is to support the domestic automotive industry and jobs in the province by leveraging the significant purchasing power of the public sector.

Municipal sector entities are required to purchase or lease vehicles that are manufactured in Ontario or from original equipment manufacturers operating in Ontario as specified below.

Scope

Section 4.2.1 applies:

- To all new procurements of new light-duty passenger fleet vehicles with a Gross Vehicle Weight Rating at or less than 4,500 kg.
- Regardless of the value or method of the procurement (invitational, open competitive or non-competitive) or procurement type (purchase or lease).

Section 4.2.1 does not apply to:

- Existing contracts that were executed prior to the effective date of this policy
- Contract extensions included in the original agreement
- Short term leases up to 12 months
- Vehicles that are physically modified or upfitted (excluding changes that only affect the visual appearance of the vehicle) for an intended operational use or function. This includes, but is not limited to specialty vehicles, such as ambulances, school buses, police cruisers, enforcement vehicles and emergency response vehicles
- Vehicles purchased for covert or surveillance purposes
- Vehicles with a Gross Vehicle Weight Rating (GVWR) greater than 4,500 kg
- Used vehicles

Requirement

Municipal sector entities must purchase or lease Made-in-Ontario Fleet Vehicles when they acquire new light-duty passenger vehicles using an applicable procurement process.

If a Made-in-Ontario Fleet Vehicle is unavailable or if a municipal sector entity determines that it is not operationally feasible to purchase or lease such a vehicle, the entity is required to purchase or lease a new vehicle from an Ontario Vehicle Producer.

If a Made-in-Ontario Fleet Vehicle or a vehicle from an Ontario Vehicle Producer is unavailable, or if the municipal sector entity determines that purchasing or leasing such

a vehicle is not operationally feasible, the entity may consider alternative acquisition strategies.

Municipal sector entities should refer to the Operational Guide for information about how to apply these requirements.

Documentation

If a Made-in-Ontario Fleet Vehicle or a vehicle from an Ontario Vehicle Producer is unavailable or the vehicle is not operationally feasible, document the rationale and seek appropriate approval.

4.2.2 Capital Infrastructure

Objective

The objective of section 4.2.2 is to maximize the use of Ontario-Made and Canadian-Made Goods and Ontario and Canadian Services in procurements covered by the Directive, while maintaining value for money for Ontario and the timely delivery of infrastructure projects.

Scope

Section 4.2.2 applies to all new capital infrastructure procurements. For the purposes of this section, “capital infrastructure procurements” means:

- Construction (see Definitions).
- Fixtures, furniture and equipment that are included in and incidental to the Construction of the facility and required to support the facility’s operational readiness immediately following completion of Construction, whether those items are delivered through the construction contract or procured separately.
- Transit fleet vehicles, including rolling stock (e.g., subways and rail cars) and buses, but excluding light duty passenger vehicles.

Municipal sector entities must apply this Directive to the use of Vendor of Record arrangements (VORs) managed by Supply Ontario or other purchasing arrangements, whenever possible. Municipal sector entities must not use purchasing arrangements to avoid the requirements of this Directive.

Section 4.2.2 does not apply to the procurement of:

- Medical equipment.
- Information technology.
- Fixtures, furniture or equipment acquired solely for ongoing or operational purposes after the facility is operational.

- Routine maintenance, repair, and operations (MRO) unless the MRO activities involve repairing or renovating the physical structure.

Municipal sector entities may apply the requirements of the Directive to procurements not covered by the Directive, where feasible.

Requirement

Municipal sector entities must do all of the following in respect of each capital infrastructure procurement:

- Include in the procurement documents:
 - A list of each major good and each service required for the deliverables being procured.
 - A requirement for vendors to submit a Domestic Supply Chain Plan that identifies, at a minimum, the source of each of the listed major goods and each service.
- Use one of the applicable methods for Domestic Supply Chain Plans described in Table 1 below that best supports the objective of this section (4.2.2).

Table 1 – Domestic Supply Chain Plan Methods

Domestic Supply Chain Plan Approach	Method to be Applied
Domestic Supply Chain Plan - Evaluated	<p>Include in the procurement documents one of the approaches below to evaluate the Domestic Supply Chain Plan. The approach should be selected based on the estimated procurement value.</p> <p>Below \$347,400 for construction procurements, and below \$139,000 for goods or services procurements</p> <ul style="list-style-type: none"> • Apply a 10% evaluation advantage to the bidder with the highest proportion of Ontario-Made Goods and Ontario Services in their Domestic Supply Chain Plan. <p>At or above \$347,400 for construction procurements, and at or above \$139,000 for goods or services procurements</p> <p>Choose <u>one</u> of the following:</p> <ul style="list-style-type: none"> • Apply a 10% evaluation advantage to the bidder with the highest proportion of Ontario-Made Goods and Ontario Services, followed by Canadian-Made Goods and Canadian Services in their Domestic Supply Chain Plan; or

	<ul style="list-style-type: none"> • The Domestic Supply Chain Plan accounts for 10% of the total evaluation score for the procurement. Select the vendor whose Domestic Supply Chain Plan score is at least 50% higher than the top-ranked vendor, and <ul style="list-style-type: none"> ○ their bid price is within 10% and ○ their construction schedule is no more than 10% longer, the municipal sector entity should award the contract to that vendor, subject to all other award conditions.
Domestic Supply Chain Plan - Commitment	<p>Include in the procurement documents a mandatory eligibility requirement for vendors to commit in a Domestic Supply Chain Plan to meet or exceed a specified proportion of Ontario or Canadian-Made Goods and Services as a part of the procurement. The specified proportion may be any percentage of the total estimated procurement value that the municipal sector entity has determined would maximize the use of Ontario and Canadian-made Goods and Services.</p>

If it would not be feasible to require vendors to submit a Domestic Supply Chain Plan on account of the procurement model, municipal sector entities may use an alternative method that is consistent with and advances the objective of this section (4.2.2).

Municipal sector entities may refer to operational guidance issued by the ministry for direction about how to apply of any of these requirements, including but not limited to Domestic Supply Chain Plans or methods, etc.

Value for money exclusion

On a case-by-case basis where strictly necessary, a municipal sector entity may exclude a procurement from the requirements of section 4.2.2 when the following criteria are met:

- A detailed market assessment indicates that applying the requirements in this section (4.2.2) could increase the procurement’s estimated cost by 25% or more compared to not applying the requirements; and,
- Appropriate approval has been obtained to exclude the procurement based on the value of the procurement.

A municipal sector entity may be required to provide information about any approved exclusion as a part of the reporting requirement under section 4.1 of this Directive.

Conflicts with funding agreements

If a capital infrastructure procurement is or will be funded in part by the Crown in right of Canada, municipal sector entities should:

- Where possible, negotiate terms for the funding that would allow requirements of section 4.2.2 to apply to the capital infrastructure procurement; and
- Apply the requirements to the capital infrastructure procurement unless they conflict with the funding arrangement with the Crown in right of Canada.

Reliance on attestations

Municipal sector entities may rely on a vendor’s Domestic Supply Chain Plan as evidence of what goods are Ontario or Canadian-Made or what services are Ontario or Canadian services for the purposes of this Directive.

5.0 Implementation and Support

Municipal sector entities should use the information and operational direction designed to support this Directive, available publicly on the following sites:

- [Doing Business with the Government of Ontario](#)
- [Supply Ontario’s website](#)
- Questions? Contact doingbusiness@supplyontario.ca

6.0 Definitions

For the purposes of this Directive the following definitions apply:

“Canadian-Made Good” means a good that meets any one of the following criteria:

- Is wholly manufactured or originating in Canada,
- At least 51% of the total direct costs of producing or manufacturing the good have been incurred in Canada, or
- Is labelled as “Made in Canada” or “Product of Canada”.

“Canadian Service” means a service wholly provided by individuals (natural persons) located in Canada.

“Construction” means construction, reconstruction, demolition, repair or renovation of a building, structure or other civil engineering or architectural work and includes site preparation, excavation, drilling, seismic investigation, the supply of products and materials, the supply of equipment and machinery if they are included in and incidental to the construction, and the installation and repair of fixtures of a building, structure or other civil engineering or architectural work, but does not include professional consulting services related to the construction contract unless they are included in the procurement.

“Made-in Ontario Vehicle” means a vehicle that is manufactured in Ontario and contains the number “2” as the first digit of the Vehicle Identification Number (VIN).

“major goods” means durable materials, systems or components that are essential to ensuring the operational readiness or performance of the deliverable, and include:

- Structural materials: Concrete, steel and other metals, lumber, stone, aggregates
- Building envelope components: Windows, glass, roofing systems, bricks
- Mechanical and electrical systems: HVAC units, generators, elevators
- Specialty items: Prefabricated panels, major fixtures
- Fixtures, furniture and equipment
- Transit fleet vehicles

“new procurement” means a procurement that has not yet been issued or posted by the date the applicable section of this Directive takes effect.

“Ontario Service” means a service wholly provided by individuals (natural persons) located in Ontario.

“Ontario Vehicle Producer” means an Original Equipment Manufacturer (OEM) that sells vehicles and would meet the threshold of 1,500 annualized jobs across their Ontario footprint of active and/or planned fully and partially owned vehicle assembly and plants.

“Ontario-Made Good” means a good that meets any one of the following criteria:

- It is wholly manufactured or originating in Ontario, or
- At least 51% of the total direct costs of producing or manufacturing the good have been incurred in Ontario.



Buy Ontario Procurement Directive

Ontario Public Service and Broader Public Sector

Management Board of Cabinet

Effective Date: April 13, 2026

Supply Chain Policy Branch
Supply Chain Policy and Oversight Division
Ministry of Public and Business Service Delivery and Procurement

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1.0 Introduction

The Buy Ontario Act (Public Sector Procurement), 2025 establishes a framework to prioritize Ontario and Canadian goods and services in procurement across the public sector. This supports Ontario workers and businesses by ensuring that public spending strengthens local supply chains and reduces exposure to global economic and trade uncertainty.

The Buy Ontario Procurement Directive supports this by requiring government and the broader public sector to prioritize Ontario and Canadian goods and services in procurements. It also incorporates related initiatives—the Building Ontario Businesses Initiative and the Procurement Restriction Policy—into a single Directive.

This directive is issued by Management Board of Cabinet under the authority of the Buy Ontario Act (Public Sector Procurement), 2025.

The Chair of Treasury Board and Management Board of Cabinet has the delegated authority to make periodic updates to procurement value thresholds in this Directive, in alignment with Ontario's trade commitments.

2.0 Purpose

The purpose of this Directive is to set out procurement requirements in support of the government's Buy Ontario mandate, including:

- The Building Ontario Businesses Initiative
- The Procurement Restriction Policy (U.S. businesses), and
- Strategic Categories (fleet vehicles and capital infrastructure)

3.0 Application and Scope

This Directive applies to government and BPS entities as specified in the table below:

- Government entities:
 - all ministries
 - all provincial agencies (including any that are Other Included Entities under the OPS Procurement Directive), including, for greater clarity, all public bodies within the meaning of the *Public Service of Ontario Act, 2006*
 - Ontario Power Generation Inc. and each of its subsidiaries (OPG)
 - the Independent Electricity System Operator (IESO)
- Designated broader public sector organizations (BPS entities) within the meaning of the Broader Public Sector Accountability Act, 2010 (i.e. subject to the [BPS Procurement Directive](#)).

The table below specifies which requirements of this Directive apply to specific government and BPS entities.

Organization→	Ministries & Provincial Agencies	OPG and IESO	Designated BPS Organizations
4.1 General	Yes	Yes	Yes
4.2 Building Ontario Businesses Initiative	Yes	Yes	Yes
4.3 Procurement Restriction Policy (U.S. Businesses)	Yes	Yes	Yes
4.4.1 Strategic Category - Fleet Vehicles	Yes	Yes	Yes
4.4.2 Strategic Category - Capital Infrastructure	Yes	No	Yes

The Buy Ontario Procurement Directive does not apply to:

- To procurements needed to address a situation that is both urgent and unforeseen (i.e. emergencies). In these cases, organizations should follow their internal procedures to effectively manage these emergency procurements.
 - The OPS Procurement Directive sets out rules and provides flexibility when there is an emergency (see section 4.4.6).
 - The BPS Procurement Directive provides BPS organizations with the ability to determine their own processes in emergency situations.

There are no exemptions to this Directive.

This Directive does not prevail over legislation.

In the event of any conflict or inconsistency between any applicable procurement directives and this Directive, this Directive and its requirements prevail to the extent of

the conflict or inconsistency. The requirements of the Procurement Restriction Policy (section 4.3) prevail over any other requirements within this Directive to the extent of any conflict or inconsistency.

4.0 Requirements

4.1 General

Government and BPS entities must continue to comply with any applicable direction that applies to procurements including all applicable procurement directives and any related approval requirements.

Documentation

Government and BPS entities are required to retain documentation for any procurements covered by this directive, including details to support any decisions or approvals related to the application of this Directive.

Reporting

Government and BPS entities must prepare and provide information and data as requested by Supply Ontario, Ministry of Public and Business Service Delivery and Procurement (MPBSDP), and/or Treasury Board Secretariat (TBS). Designated BPS organizations may receive requests for information and data from their funding ministries.

4.2 Building Ontario Businesses Initiative (BOBI)

Scope

Unless otherwise stated, section 4.2 applies to all procurements for goods and services (consulting and non-consulting services).

This section (4.2) does not apply:

- To procurements covered by section 4.4.1 (Fleet Vehicles) or section 4.4.2 (Capital Infrastructure).
- To treasury operations services procured by the Ministry of Finance or the Ontario Financing Authority, including treasury operations services procured by the Ministry of Finance or the Ontario Financing Authority for a public body as defined in Part II of the Capital Investment Plan Act, 1993.
- When government and BPS entities use an existing Vendor of Record arrangement or other available arrangements.

See the Definitions section (6.0) of the Directive for the definitions of Ontario and Canadian business.

Government and BPS entities must follow the direction in the Building Ontario Businesses Initiative – A Guide for Buyers on the application of this section (4.2).

Requirement

Wherever feasible, government and BPS entities must use the BOBI strategy specified in the table below for the applicable procurement type and value.

For procurements under this section (4.2), government and BPS entities must follow the processes set out in the Building Ontario Businesses Initiative – A Guide for Buyers.

Procurement Value	Strategy
Government entities Goods – Below \$34,700 Services – Below \$139,000 BPS entities Goods & Services – Below \$139,000	Give preference to Ontario businesses.
Government entities Goods – At or above \$34,700 and below \$368,000 Services – At or above \$139,000 and below \$368,000 BPS entities Goods & Services – At or above \$139,000 and below \$368,000	Give preference to Canadian businesses
Government entities Goods & Services – At or above \$368,000 BPS entities Goods & Services At or above \$368,000	Give preference to businesses of Ontario's trading partners. Apply weighted domestic criteria in procurement evaluations.
Government entities At or above \$50M BPS entities At or above \$50M	For procurements with an estimated value of \$50 million or more, in specified sectors include an Industrial Regional and Technology Benefit (IRTB) requirement for vendors

The requirement for government and BPS entities to give preference to Ontario businesses in the first row of the table above does not apply to the following procurements:

- A good or service procured for commercial sale or resale or for use in the production of a good or service intended for commercial sale or resale.
- The services of a lawyer, paralegal or notary public.
- The services of an expert witness to be used in a court or legal proceeding.
- A good or service that is not available from an Ontario business.

For clarity, the other requirements of this section (4.2) continue to apply to these procurements.

4.3 Procurement Restriction Policy (U.S. businesses)

Objective

The Procurement Restriction Policy is designed to restrict United States (U.S.) businesses from accessing public sector procurements in Ontario.

Scope

Section 4.3 applies to:

- All new procurements of goods and services (consulting and non-consulting services) at any value.
- Any procurement method – invitational, open competitive or non-competitive.

Section 4.3 does not apply:

- When government and BPS entities use an existing Vendor of Record arrangement or other available arrangements.
- To contract extensions included in the original agreement.

A U.S. business means a supplier, manufacturer or distributor of any business structure (includes a sole proprietorship, partnership, corporation or other business structure) that:

1. has its headquarters or main office located in the U.S., and
2. has fewer than 250 full-time employees in Canada at the time of the applicable procurement process.

If a bidder or vendor is a subsidiary of another corporation, part 1 of the definition above is met if that bidder or vendor is controlled by a corporation that has its headquarters or main office located in the U.S.

A government or BPS entity can rely on a business' representation that it does not meet the definition of a U.S. business.

Requirement

- Government and BPS entities must exclude U.S. businesses from procurements, however, procuring from U.S. businesses is allowed if any of the following circumstances apply:
 - A U.S. business is the only viable source for the good/service, and the procurement cannot be delayed.
 - For procurements for services, the U.S. business commits to having at least 90 percent of the required staff to deliver the contracted services located in Canada.
- Except where the OPS Procurement Directive requires a level of procurement approval higher than deputy minister, a government entity must obtain deputy minister or CEO approval, as appropriate, to procure from a U.S. business, regardless of the value.
- BPS entities must require a similar level of approval.
- Government and BPS entities must continue to use existing Vendor of Record arrangements (VORs) or other arrangements available to public entities.

4.4 Strategic Categories

These requirements set out Ontario's approach to procurements in key strategic categories that support the goals of the Buy Ontario Act (Public Sector Procurement), 2025. The requirements reflect Ontario's priorities for public sector procurement and may change over time to respond to emerging issues or challenges.

4.4.1 Fleet Vehicles

Objective

The objective of section 4.4.1 is to support the domestic automotive industry and jobs in the province by leveraging the significant purchasing power of the public sector.

Government and BPS entities are required to purchase or lease vehicles that are manufactured in Ontario or from original equipment manufacturers operating in Ontario as specified below.

Scope

Section 4.4.1 applies:

- To all new procurements of new light-duty passenger fleet vehicles with a Gross Vehicle Weight Rating (GVWR) at or less than 4,500 kg.
- Regardless of the value or method of the procurement (invitational, open competitive or non-competitive) or procurement type (purchase or lease).

Section 4.4.1 does not apply to:

- Existing contracts that were executed prior to the effective date of this policy
- Contract extensions included in the original agreement
- Short term leases up to 12 months
- Vehicles that are physically modified or upfitted (excluding changes that only affect the visual appearance of the vehicle) for an intended operational use or function. This includes, but is not limited to specialty vehicles, such as ambulances, school buses, police cruisers, enforcement vehicles and emergency response vehicles
- Vehicles purchased for covert or surveillance purposes
- Vehicles with a GVWR greater than 4,500 kg
- Used vehicles

The Building Ontario Businesses Initiative (BOBI) requirements in section 4.2 do not apply to fleet vehicle procurements covered by this section (4.4.1).

Requirement

Government and BPS entities must purchase or lease Made-in-Ontario Fleet Vehicles when they acquire new light-duty passenger vehicles using an applicable procurement process.

If a Made-in-Ontario Fleet Vehicle is unavailable or if a government or BPS entity determines that it is not operationally feasible to purchase or lease such a vehicle, the entity is required to purchase or lease a new vehicle from an Ontario Vehicle Producer.

If a Made-in-Ontario Fleet Vehicle or a vehicle from an Ontario Vehicle Producer is unavailable, or if the government or BPS entity determines that purchasing or leasing such a vehicle is not operationally feasible, the entity may consider alternative acquisition strategies.

Government and BPS entities should refer to the Operational Guide for information about how to apply these requirements.

Use of central common services

Ministries and any provincial agencies that are required to use mandatory Central Common Services must use the MTO Fleet Management Centre for the purchase or lease of fleet vehicles.

Use of VORs or other purchasing arrangements

Government and BPS entities must comply with this policy when using vendor of record arrangements (VOR) or other arrangements available to them, including, but not limited to:

- Government entities that must use an enterprise-wide VOR (provided by Supply Ontario) in accordance with the OPS Procurement Directive.
- BPS entities that must use existing VORs or any other purchasing arrangement in accordance with the Broader Public Sector Procurement Directive.

Documentation

If a Made-in-Ontario Fleet Vehicle or a vehicle from an Ontario Vehicle Producer is unavailable or the vehicle is not operationally feasible, document the rationale and seek appropriate approval.

4.4.2 Capital Infrastructure

Objective

The objective of section 4.4.2 is to maximize the use of Ontario-Made and Canadian-Made Goods and Ontario and Canadian Services in procurements covered by the Directive, while maintaining value for money for Ontario and the timely delivery of infrastructure projects.

Scope

Section 4.4.2 applies to all new procurements of capital infrastructure. For the purposes of this section, “capital infrastructure procurements” means:

- Construction (see Definitions).
- Fixtures, furniture and equipment that are included in and incidental to the Construction of the facility and required to support the facility’s operational readiness immediately following completion of Construction, whether those items are delivered through the construction contract or procured separately.
- Transit fleet vehicles, including rolling stock (e.g., subways and rail cars) and buses, but excluding light duty passenger vehicles.

This section (4.4.2) does not apply to OPG or IESO.

Government and BPS entities must apply the requirements of this section (4.4.2) when using Vendor of Record arrangements (VORs) managed by Supply Ontario or other purchasing arrangements, whenever possible. Government and BPS entities must not use purchasing arrangements for the purposes of avoiding the requirements of this section (4.4.2).

Section 4.4.2 does not apply to the procurement of:

- Medical equipment.
- Information technology.

- Fixtures, furniture or equipment acquired solely for ongoing or operational purposes after the facility is operational.
- Routine maintenance, repair, and operations (MRO) unless the MRO activities involve repairing or renovating the physical structure.

Government and BPS entities may apply the requirements of this section (4.4.2) to capital infrastructure procurements not covered by the Directive, where feasible.

For Capital Infrastructure procurements, at any dollar value, Section 4.4.2 replaces the applicable Building Ontario Businesses Initiative (BOBI) requirements found in Section 4.2.

Requirement

Government and BPS entities must do all of the following in respect of each capital infrastructure procurement:

- Include in the procurement documents:
 - A list of each major good and each service required for the deliverables being procured.
 - A requirement for vendors to submit a Domestic Supply Chain Plan that identifies, at a minimum, the source of each of the listed major goods and each service.
- Use one of the applicable methods for Domestic Supply Chain Plans described in Table 1 below that best supports the objective of this section (4.4.2).
- Apply Weighted Domestic Criteria (see Table 2), wherever feasible.
- Refer to operational guidance issued by the ministry for direction about how to apply of any of these requirements, including but not limited to Domestic Supply Chain Plans or methods, Weighted Domestic Criteria requirements, etc.

Table 1 – Domestic Supply Chain Plan Methods

Domestic Supply Chain Plan Approach	Method to be Applied
Domestic Supply Chain Plan - Evaluated	Include in the procurement documents one of the approaches below to evaluate the Domestic Supply Chain Plan. The approach should be selected based on the estimated procurement value. Ministries and Provincial Agencies: Below \$34,700 for goods procurements, and below \$139,000 for services and construction procurements Designated Broader Public Sector Organizations: Below \$347,400 for construction procurements, and below \$139,000 for

	<p>goods or services procurements</p> <ul style="list-style-type: none"> Apply a 10% evaluation advantage to the bidder with the highest proportion of Ontario-Made Goods and Ontario Services in their Domestic Supply Chain Plan. <p>Ministries and Provincial Agencies: At or above \$34,700 for goods procurements, and above \$139,000 for services and construction procurements</p> <p>Designated Broader Public Sector Organizations: At or above \$347,400 for construction procurements, and at or above \$139,000 for goods or services procurements</p> <p>Choose <u>one</u> of the following:</p> <ul style="list-style-type: none"> Apply a 10% evaluation advantage to the bidder with the highest proportion of Ontario-Made Goods and Ontario Services, followed by Canadian-Made Goods and Canadian Services in their Domestic Supply Chain Plan; or The Domestic Supply Chain Plan accounts for 10% of the total evaluation score for the procurement. Select the vendor whose Domestic Supply Chain Plan score is at least 50% higher than the top-ranked vendor, and <ul style="list-style-type: none"> their bid price is within 10% and their construction schedule is no more than 10% longer, the government or BPS entity should award the contract to that vendor, subject to all other award conditions.
<p>Domestic Supply Chain Plan - Commitment</p>	<p>Include in the procurement documents a mandatory eligibility requirement for vendors to commit in a Domestic Supply Chain Plan to meet or exceed a specified proportion of Ontario or Canadian-Made Goods and Services as a part of the procurement. The specified proportion may be any percentage of the total estimated procurement value that the government or BPS entity has determined would maximize the use of Ontario and Canadian-made Goods and Services.</p>

Table 2 – Weighted Domestic Criteria

<p>Procurement Value</p>	<p>Strategy</p>
<p>Above \$368,000</p>	<p>Apply weighted domestic criteria in procurement evaluations (e.g., vendors to demonstrate how they meet Ontario’s environmental and</p>

	labour standards). When using weighted domestic criteria, it cannot be worth more than 35% of the overall weighting for the procurement.
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Government and BPS entities may use an alternative method than those described in the Domestic Supply Chain Methods Table if all of the following criteria are met:

- It would not be feasible to require vendors to submit a Domestic Supply Chain Plan on account of the procurement model.
- The alternative method is consistent with and advances the objective of this section (4.4.2).
- Except where the OPS Procurement Directive requires a level of procurement approval higher than deputy minister, a government entity must obtain deputy minister or CEO approval, as applicable, to use the alternative method. BPS entities must require a similar level of approval. The approval should document the rationale and evidence of how the alternative is consistent with and advances the objective of this section (4.4.2).

Value for money exclusion

On a case-by-case basis where strictly necessary, a government or BPS entity may exclude a procurement from the requirements of section 4.4.2 if all of the following criteria are met:

- A detailed market assessment indicates that applying the requirements in this section (4.4.2) could increase the procurement’s estimated cost by 25% or more compared to not applying the requirements.
- Except where the OPS Procurement Directive requires a level of procurement approval higher than deputy minister, a government entity must obtain deputy minister or CEO approval, as applicable, to exclude the procurement. BPS entities must require a similar level of approval.

A government or BPS entity may be required to provide information about any approved exclusion as a part of the reporting requirement under section 4.1 of this Directive.

Conflicts with funding agreements

If a capital infrastructure procurement is or will be funded in part by the Crown in right of Canada, government and BPS entities should:

- Where possible, negotiate terms for the funding that would allow the requirements of section 4.4.2 to apply to the capital infrastructure procurement; and

- Apply the requirements to the capital infrastructure procurement unless they conflict with the terms of the funding arrangement with the Crown in right of Canada.

Reliance on attestations

Government and BPS entities may rely on a vendor's Domestic Supply Chain Plan as evidence of what goods are Ontario or Canadian-Made Good or what services are Ontario or Canadian services for the purposes of this Directive.

Procurement Documents

Government and BPS entities should consult their procurement and legal advisors to determine which provisions, if any, to include in their procurement documents (e.g. request for bids, form of agreement) to support compliance with this Directive. See operational guidance for suggested provisions to include in the procurement documents.

5.0 Implementation and Support

Government entities must use the information and operational direction designed to support this Directive, available on [InsideOPS - Procurement Tools and Templates page](#).

BPS organizations must use the information and operational direction designed to support this Policy, available publicly on the following sites:

- [Doing Business with the Government of Ontario](#)
- [Supply Ontario's website](#)
- Questions? Contact doingbusiness@supplyontario.ca

6.0 Definitions

For the purposes of this Directive the following definitions apply:

“Canadian business” means a supplier, manufacturer or distributor of any business structure that conducts its activities on a permanent basis in Canada. The business either:

- i. has its headquarters or main office in any province or territory within Canada, or
- ii. has at least 250 full-time employees in any one province or territory within Canada at the time of the applicable procurement process.

“Canadian-Made Good” means a good that meets any one of the following criteria:

- Is wholly manufactured or originating in Canada,
- At least 51% of the total direct costs of producing or manufacturing the good have been incurred in Canada, or
- Is labelled as “Made in Canada” or “Product of Canada”.

“Canadian Service” means a service wholly provided by individuals (natural persons) located in Canada.

“Construction” means construction, reconstruction, demolition, repair or renovation of a building, structure or other civil engineering or architectural work and includes site preparation, excavation, drilling, seismic investigation, the supply of products and materials, the supply of equipment and machinery if they are included in and incidental to the construction, and the installation and repair of fixtures of a building, structure or other civil engineering or architectural work, but does not include professional consulting services related to the construction contract unless they are included in the procurement.

“Made-in Ontario Vehicle” means a vehicle that is manufactured in Ontario and contains the number “2” as the first digit of the Vehicle Identification Number (VIN).

“major goods” means durable materials, systems or components that are essential to ensuring the operational readiness or performance of the deliverable, and include:

- Structural materials: Concrete, steel and other metals, lumber, stone, aggregates
- Building envelope components: Windows, glass, roofing systems, bricks
- Mechanical and electrical systems: HVAC units, generators, elevators
- Specialty items: Prefabricated panels, major fixtures
- Fixtures, furniture and equipment
- Transit fleet vehicles

“new procurement” means a procurement that has not yet been issued or posted by the date the applicable section of this Directive takes effect.

“Ontario Business” means a supplier, manufacturer or distributor of any business structure that conducts its activities on a permanent basis in Ontario. The business either,

- i. has its headquarters or main office in Ontario, or
- ii. has at least 250 full-time employees in Ontario at the time of the applicable procurement process.

“Ontario Service” means a service wholly provided by individuals (natural persons) located in Ontario.

“Ontario Vehicle Producer” means an Original Equipment Manufacturer (OEM) that sells vehicles and would meet the threshold of 1,500 annualized jobs across their Ontario footprint of active and/or planned fully and partially owned vehicle assembly and plants.

“Ontario-Made Good” means a good that meets any one of the following criteria:

- It is wholly manufactured or originating in Ontario, or
- At least 51% of the total direct costs of producing or manufacturing the good have been incurred in Ontario.

“treasury operations services” means services related to the management of financial assets and liabilities, and includes services related to any of the following activities:

1. Borrowing.
2. Debt management.
3. Risk management.
4. Cash management.
5. Banking.
6. Investing.
7. Services that are ancillary to the activities described in 1 to 6 above, including advisory and information services.

Council Report – FIN-2026-16

Date: May 20, 2026 **IN CAMERA**
Subject: Improved Data Intelligence for Infrastructure Planning
Author: John Morrison, Treasurer **OPEN SESSION**

RECOMMENDATION:

BE IT RESOLVED THAT THE COUNCIL OF THE TOWN OF GANANOQUE RECEIVES AS INFORMATION, IMPROVED DATA INTELLIGENCE FOR INFRASTRUCTURE PLANNING IN 2026, AS PRESENTED IN COUNCIL REPORT FIN-2026-16.

STRATEGIC PLAN COMMENTS:

Sector 3 – Financial Sustainability – Strategic Initiative #1 – Ensure that Gananoque is and remains an affordable place to do business and raise a family.

BACKGROUND:

The purpose of this report is to provide Council with an update on ongoing efforts to analyze historical departmental data related to water main breaks (WMBs) within the municipal water distribution network. This data has been processed and spatially mapped using a Geographic Information System (GIS) to support a more data-driven approach to infrastructure management. The initiative is intended to enhance staff's understanding of network conditions and to inform the timely, strategic, and cost-effective planning of infrastructure renewal and replacement.

INFORMATION/DISCUSSION:

Internal records of water main breaks from 2013 to present have been digitized, standardized, and consolidated into a Geographic Information System (GIS) shapefile. This dataset captures key attributes for each event, including location (street, address, and GPS coordinates), break and resolution dates, the affected water main, and, where available, pipe age, material type, and break characteristics (e.g., type and depth). Additional fields include data source references (file locations) and relevant operational notes to support further review and validation.

It should be noted that data within this timeframe may be incomplete; however, it represents the most comprehensive compilation currently available. Efforts are ongoing to enhance data quality and completeness over time. In addition, coordination will ensure that future water main break incidents are recorded with an increased emphasis on consistency, accuracy, and completeness, thereby strengthening the reliability and long-term value of this database.

The Dataset is comprised of 37 known WMBs that have occurred between 2013 and now. Each record has attribute fields and a geographical location. The following on the next page is an example, along with the various data fields:

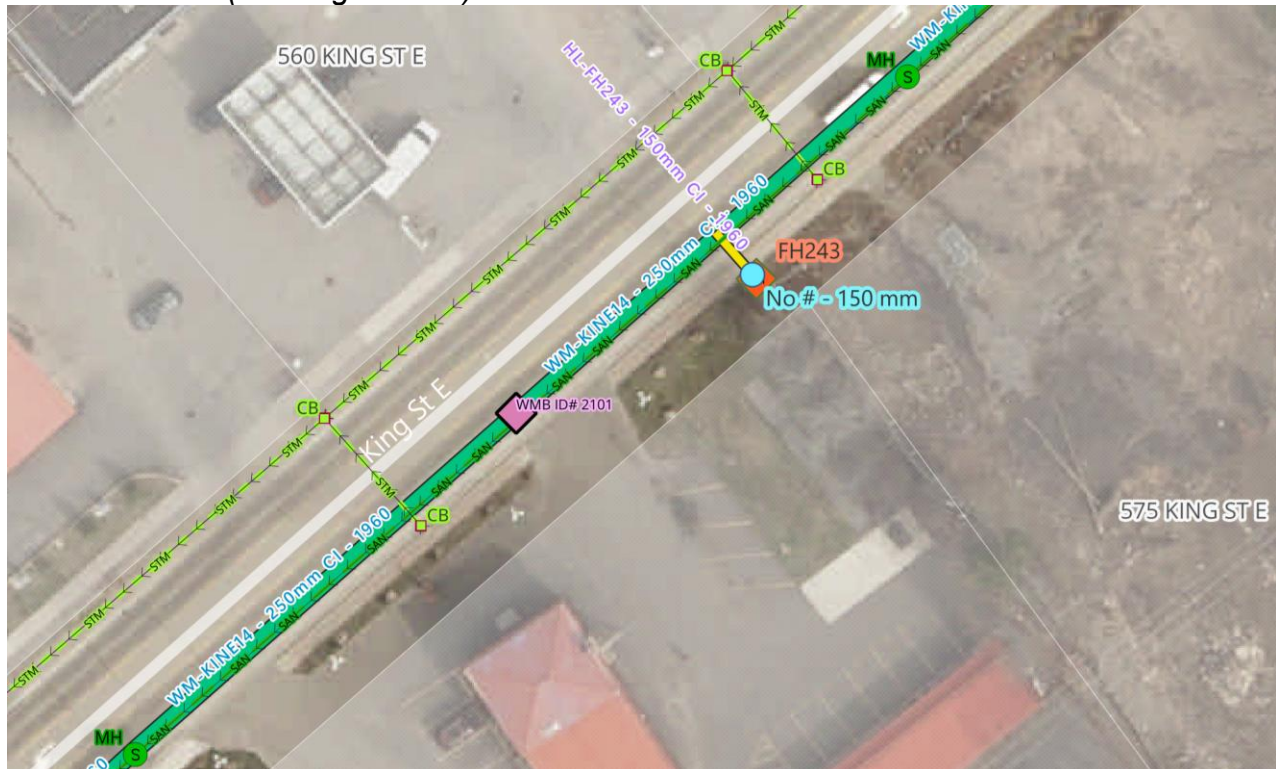
Attribute Table (example record):

id	Street	AddressLoc	DateStart	DateEnd	MainDiam	MainMat	PipeAge(Y)	PipeCode	BreakClass	PosPressur	BreakType	Depth
16	2101 King St E	555	2021-02-08	2021-02-08	250	CI	61	WM-KINE14	1	Y	Circumferential	4.6

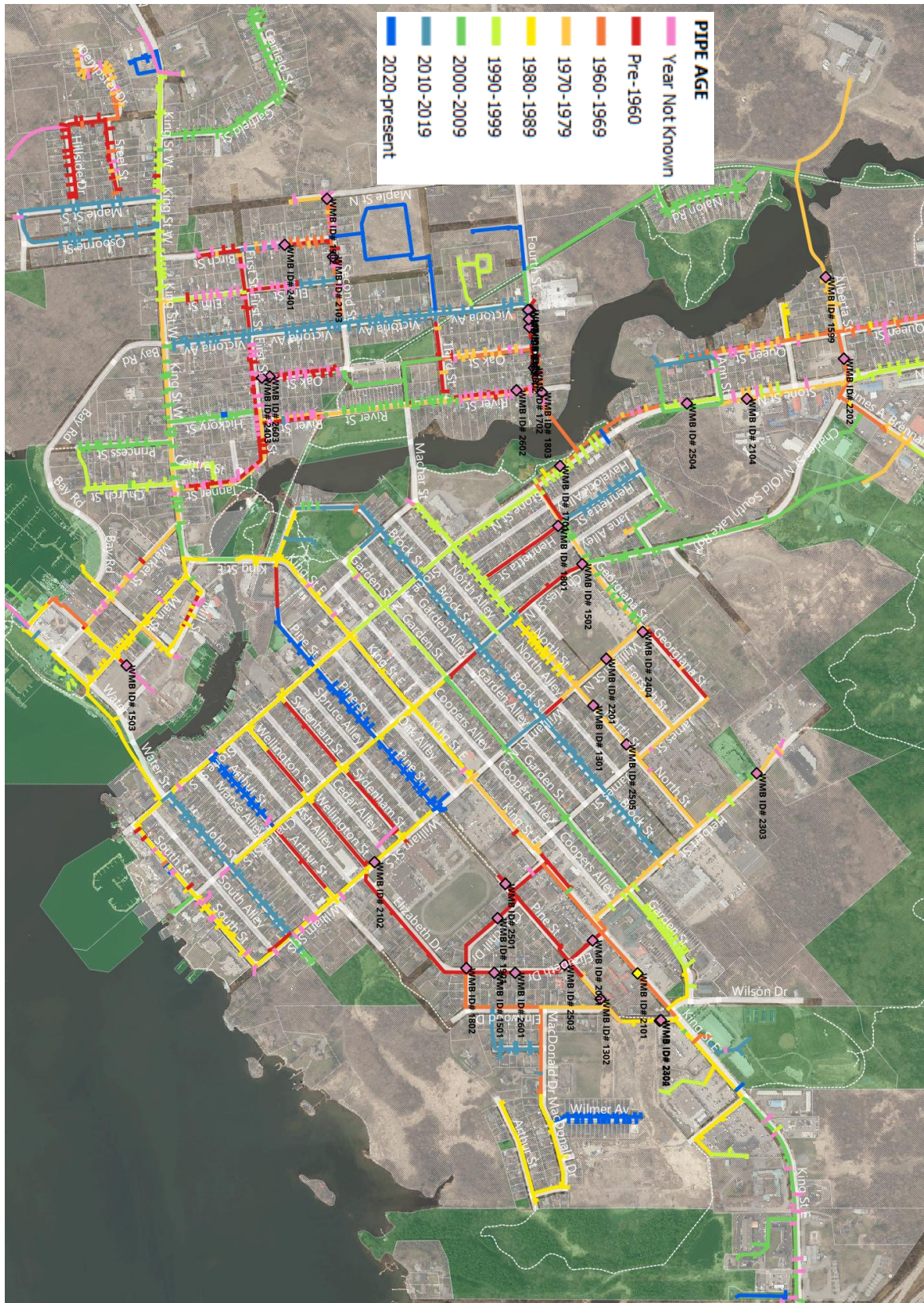
Attribute fields include:

- ID Number** Unique identifier assigned to each WMB record.
- Street** Street associated with the affected water main.
- Address Location** Nearest civic address to the break location.
- Date Start** Date the break was first reported or observed.
- Date End** Date the repair work was completed.
- Main Diameter** Diameter of the affected water main.
- Main Material** Material type of the affected water main (e.g., Cast Iron, PVC, DI).
- Pipe Age** Calculated age of the pipe at the time of the break.
- Pipe Code** Unique identifier assigned to water main segments within the Town's asset inventory system. Segment IDs are differentiated by characteristics such as diameter, material, and installation year, and change when any of these attributes change.
- Break Type** Classification of failure type (e.g., Circumferential, Longitudinal, Blowout, Repair Clamp Failure, Joint Separation, Tap-on Tee Failure).
- Depth** Burial depth of the pipe at the failure location.
- Notes** Additional relevant information from repair records or field observations (e.g., proximity to storm infrastructure, suspected excavation damage, poor backfill conditions, corrosion/pitting).
- Data Source** Reference source for the information (e.g., repair records, field notes, GIS, historical documents).

GIS screenshot (showing location):



Combined together these 37 records make a visual representation of WMB locations. Combined with a data view of the water main data classified by age, correlations between pipe age and breaks are observable; see screenshot next page (please note any privately-owned water mains / services are not excluded in this view)

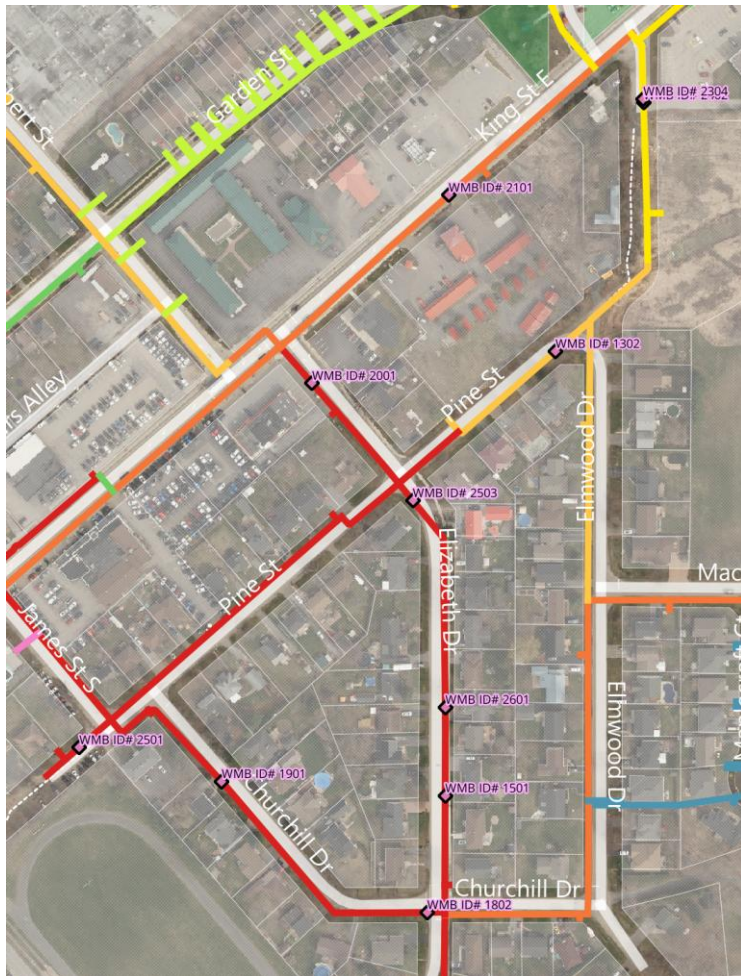


As per the last image, there are several areas where WMBs are most prevalent. Below are some zoomed in views showing areas with the highest density of breaks (recall the pipe age legend in the last screenshot):

Fourth Street / Northern River Street (5 WMBs):



Elizabeth Drive / Eastern Pine Street / Elmwood Dr / section of King St E (11 WMBs):



Oak Street (2 WMBs) & Second Street / Birch Street (3 WMBs)



Looking into the attributes of this data, several key insights can be observed:

- Roughly one half of water main breaks (WMBs) occur within a two-month period (January and February).
- The average age of a water main experiencing a WMB is approximately 64 years, with a range of 36 to 123 years. In contrast, current Asset Management policies estimate the useful life of a typical pipe to be approximately 60 years.
- The material of water mains experiencing WMBs is predominantly Cast Iron (CI), followed by Ductile Iron (DI). Over the past 30+ years, replacements within the Town have been primarily plastic (e.g., PVC), with installations dating back to as early as 1972. The only recorded break involving a plastic pipe was not due to failure of the pipe itself, but rather a failure at a connection between plastic and Ductile Iron.

A few additional points to consider:

- Age alone is not the sole determining factor. There are sections of Town with very old infrastructure that have performed reliably, while other areas are more prone to failure. Contributing factors may include geological conditions, as well as the quality of installation and bedding practices. These issues are also evident in some comparatively newer infrastructure (for example, Elmwood near King Street East, which has experienced multiple WMBs despite being constructed in 1980).
- The impact of water main breaks can be influenced by their location within the network, particularly with respect to system redundancy and the availability of alternative distribution routes to maintain adequate pressure. This may further influence the prioritization and selection of reconstruction projects.

When compared to the most recent 10-year capital outlook for water distribution infrastructure replacement, several areas show strong alignment, while others have been newly identified through this analysis and may warrant consideration in future planning iterations.

Areas of alignment include Elmwood near King Street East and Oak Street. Other locations, such as sections along Fourth Street, may indicate a need to reassess current priorities.

Coupled with ongoing improvements to the Town’s water network data, the integration of WMB data represents an important step forward and will serve as an additional tool in supporting asset lifecycle management for critical infrastructure.

As noted previously, this dataset remains a work in progress, and the insights derived from it will continue to evolve as additional data is collected and refined.

APPLICABLE POLICY/LEGISLATION:

None

FINANCIAL CONSIDERATIONS:

In light of newly identified areas requiring potential infrastructure replacement that are not currently reflected in the existing 10-year capital plan, it is recommended that Public Works review and reassess its prioritization framework in advance of the next budget cycle. This will help ensure that the highest-risk and most critical projects are appropriately identified, evaluated, and incorporated into future capital planning and investment decisions.

CONSULTATIONS:

William Thiessen, Asset Management Coordinator

ATTACHMENTS:

None

APPROVAL	<p>_____</p> <p>John Morrison, Treasurer</p> <p>Certifies that unless otherwise provided for in this report the funds are contained within the approved Budgets and that the financial transactions follow Council’s own policies and guidelines and the <i>Municipal Act</i> and regulations.</p> <p>_____</p> <p>Melanie Kirkby, CAO</p>
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Council Report – FIN-2026-17

Date: May 20, 2026 **IN CAMERA**

Subject: Information Technology (IT) Service Agreement – ITI Canada Inc.

Author: John Morrison, Treasurer **OPEN SESSION**

RECOMMENDATION:

BE IT RESOLVED THAT THE COUNCIL OF THE TOWN OF GANANOQUE PASS BY-LAW NO. 2026-047, BEING A BY-LAW TO AUTHORIZE THE MAYOR AND CLERK TO SIGN AN AGREEMENT WITH ITI CANADA INC., FOR A PERIOD OF THREE (3) YEARS FOR THE PROVISION OF THE TOWN OF GANANOQUE'S MANAGED INFORMATION TECHNOLOGY (IT) SERVICE, AS PRESENTED IN COUNCIL REPORT FIN-2026-17

STRATEGIC PLAN COMMENTS:

Sector 3 – Financial Sustainability – Strategic Initiative #1 – Ensure that Gananoque is and remains an affordable place to do business and raise a family.

BACKGROUND:

The Town originally entered into a managed Information Technology Services Agreement with Zycom Technology Inc., for an initial one-year term, with a three-year extension option.

In June 2017, Council exercised the three-year extension agreement.

The Agreement was subsequently renewed in June 2020 for a further three-year term and again in May 2023 for a further three-year agreement.

By the time of the 2023 renewal, Zycom had become part of ITI - IT Intelligence Human Intelligence. ITI has grown into a major Canadian IT provider, with services that include strategy, implementation, infrastructure, cybersecurity, managed services, and ongoing support across sectors including government, health care, education, and larger enterprise environments.

The Town's managed IT service arrangement applies to the municipal corporate IT environment. Not all related local public-sector technology services are delivered through this agreement. The Police Department contracts with a separate IT service provider, and the Library Board has opted to use an independent contractor for its technology support requirements. As a result, this Report and recommendation relate specifically to the Town's municipal corporate IT environment.

INFORMATION/DISCUSSION:

The Town's IT environment has become increasingly complex and service dependent. Municipal operations now rely heavily on secure and reliable network access, Microsoft 365, email, workstations, servers, wireless connectivity, firewalls, backup systems, remote access, document management, and ITI is our service administrator and support in dealing with other specialized software.

The proposed managed services agreement includes support for servers, HCI platform management, workstations, network switches, wireless access points, NAS, firewalls, and managed backup services. The monthly managed services budget is identified as \$6,250. The service proposal also includes quarterly meetings, annual infrastructure planning discussions, workstation monitoring, server monitoring, firewall monitoring and management, backup monitoring, HCI platform management, support desk services, quarterly reports, hardware lists, software asset lists, and infrastructure health summaries.

The Town also purchases network equipment and hardware through its service provider. This is an important consideration because the provider is not only responding to support tickets; it is also involved in broader planning, procurement, deployment, support, and lifecycle management of the Town's technology environment.

The Town's internal observations identify significant long-term cost pressures in workstation and laptop replacement. The observations note that a standard laptop deployment that may previously have cost approximately \$1,500 can now exceed \$3,000 having higher hardware specifications, docking equipment, accessories, setup, deployment, and extended warranty coverage are included.

The observations also note that the traditional three-year replacement cycle is becoming harder to justify. The Town is considering moving toward a planned five-year computer lifecycle for most staff devices, provided that equipment is properly specified at the time of purchase. For heavy users, including staff using Adobe Acrobat Pro, CAD, GIS, large PDFs, multiple applications, and browser-based systems, the observations recommend treating 32 GB of RAM as the new standard going forward.

This supports the continued use of a managed service provider. A longer hardware lifecycle requires stronger upfront specifications, better warranty tracking, standardized deployment, asset management, software and hardware inventories, proactive monitoring, and disciplined replacement planning. Without this structure, the Town risks purchasing lower-cost or underpowered devices that may not remain effective for their full expected lifecycle, creating avoidable performance issues, support demands, and premature replacement costs.

The Town's managed service provider also works with a specialized third-party cybersecurity monitoring and response service. While that separate cybersecurity service is not the subject of this report, it forms part of the broader IT support and security framework. Pricing for that cybersecurity monitoring component has been committed through 2028, which provides cost stability for an important part of the Town's cybersecurity posture.

This cybersecurity pricing stability supports the broader value of continuity in the Town's IT environment. However, it does not, on its own, justify selecting a longer managed services term unless the longer term provides corresponding value to the Town.

The Town has been presented with both a three-year and a four-year managed services option. The two proposals appear to provide the same service scope and the same monthly price of \$6,250. The primary difference is the term: the three-year agreement is a 36-month fixed-term agreement, while the four-year agreement is a 48-month fixed-term agreement. The four-year option would increase the Town’s base commitment by approximately \$75,000 compared with the three-year option, without an apparent reduction in monthly price or enhancement in service level.

A further consideration is that the proposal states that ITI reserves the right to revise monthly pricing with a minimum of 30 days’ written notice. This limits the benefit of selecting a longer term, because the four-year agreement does not clearly provide the Town with full price certainty for the additional year.

For these reasons, staff recommend continuing with ITI as the Town’s managed IT service provider but selecting the three-year agreement .

APPLICABLE POLICY/LEGISLATION:

n/a

FINANCIAL CONSIDERATIONS:

The proposed monthly managed services cost is \$6,250, or \$75,000 annually. Based on the two term options:

Option	Monthly Cost	Term	Estimated Base Cost
Three-year agreement	\$6,250	36 months	\$225,000
Four-year agreement	\$6,250	48 months	\$300,000

The four-year agreement therefore represents an additional \$75,000 base commitment compared with the three-year agreement.

The broader IT financial pressure is not limited to the managed services agreement. Hardware replacement costs are increasing significantly. The Town’s internal observations estimate that a current higher-specification laptop deployment can exceed \$3,000, compared with approximately \$1,500 for older lower-specification devices. However, when properly planned over a five-year lifecycle, the annualized cost of a higher-specification device is more manageable and may reduce performance issues, premature replacement, and support burden.

The Town should therefore distinguish between two related but separate financial decisions.

1. The Town should continue using a managed IT provider because of the increasing complexity of the Town’s IT environment, the rising cost of hardware, cybersecurity requirements, network support, backup monitoring, and software support require professional oversight and continuity.
2. The Town should avoid accepting a longer managed services term unless the longer commitment produces measurable financial or operational value. At the current pricing, the three-year agreement provides the same apparent managed service scope at a lower total commitment and preserves greater flexibility for future technology, pricing, procurement, and service changes.

Although pricing for the Town’s third-party cybersecurity monitoring and response service has been committed through 2028, that cost stability does not extend to the full managed services agreement. The managed services proposal still includes language allowing monthly pricing to be revised with 30 days’ written notice.

Accordingly, the recommended financial approach is to approve a three-year managed services renewal and incorporate formal hardware lifecycle planning into future budgets. This will allow the Town to plan for higher-specification devices, longer replacement cycles, network and infrastructure renewal, warranty coverage, cybersecurity monitoring, and more predictable annual IT capital requirements.

The continuity of the relationship, the scope of services provided, the Town’s reliance on the provider for hardware and network support, and the need for structured lifecycle planning all support continuing with a managed services model.

Staff recommend selecting the three-year agreement. The recommended approach balances continuity and cost control: it retains the Town’s managed IT support model while preserving flexibility and encouraging stronger long-term planning for hardware replacement, cybersecurity, and infrastructure renewal.

CONSULTATIONS:

None.

ATTACHMENTS:

ITI Canada Inc. Managed Service Agreement
Draft By-law No. 2026-047

APPROVAL	<p>_____</p> <p>John Morrison, Treasurer</p> <p>Certifies that unless otherwise provided for in this report the funds are contained within the approved Budgets and that the financial transactions follow Council’s own policies and guidelines and the <i>Municipal Act</i> and regulations.</p> <p>_____</p> <p>Melanie Kirkby, CAO</p>
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**IT INTELLIGENCE.
HUMAN INTELLIGENCE.**

Managed Services Agreement

Discrete Service Agreement

Presented to:

Town of Gananoque

Client Account number

12158

May 1 2026

Details

Contract type: Managed Services Agreement

Company: IT Intelligence

Term: May 1, 2026 to April 30, 2029

Services provided: Infrastructure Pro and Workforce

Monthly Charge: \$6,250

Disclosure: The full agreement, which is confidential, has been shared with the Clerk.

THE CORPORATION OF THE TOWN OF GANANOQUE

BY-LAW NO. 2026-047

BEING A BY-LAW TO AUTHORIZE THE MAYOR AND CLERK TO SIGN AN AGREEMENT WITH ITI CANADA INC., FOR A PERIOD OF THREE (3) YEARS FOR THE PROVISION OF THE TOWN OF GANANOQUE'S MANAGED INFORMATION TECHNOLOGY (IT) SERVICE

WHEREAS Section 5 of the *Municipal Act*, 2001, S.O. 2001, c. 25, the powers of a municipal corporation are to be exercised by its Council;

AND WHEREAS the *Municipal Act*, 2001, S.O. 2001, c. 25, provided that the powers of every Council are to be exercised by By-law;

AND WHEREAS the Council of the Town of Gananoque received Council Report FIN-2026-17 and concurred with the recommendation to authorize the Mayor and Clerk to sign an Agreement with ITI Canada Inc., for a period of three (3) years for the provision of the Town of Gananoque's managed Information Technology (IT) services;

AND WHEREAS the Council of the Corporation of the Town of Gananoque deems it appropriate to pass this By-law.

NOW THEREFORE the Council of the Corporation of the Town of Gananoque enacts as follows:

1. **AUTHORIZATION:**

1.1 That the Mayor and Clerk are hereby authorized to sign and Agreement with ITI Canada Inc., for a period of three (3) years for the provision of the Town of Gananoque's managed Information Technology (IT) services.

2. **SCHEDULE:**

2.1 Attached to and forming part of this By-law is the Agreement, marked as Schedule 'A'.

3. **EFFECTIVE DATE:**

3.1 This By-law shall come into full force and effect on the date it is passed by Council.

Read a first, second and third time and finally passed this 20th day of May 2026.

John S. Beddows, Mayor

Penny Kelly, Clerk

(Seal)

Council Report – FIN-2026-18

Date: May 20, 2026 **IN CAMERA**
Subject: Casino Funding Annual Report
Author: John Morrison, Treasurer **OPEN SESSION**

RECOMMENDATION:

BE IT RESOLVED THAT THE COUNCIL OF THE TOWN OF GANANOQUE RECEIVES FOR INFORMATION, THE STATUS OF THE CASINO FUNDING, AS PRESENTED IN COUNCIL REPORT FIN-2026-18

STRATEGIC PLAN COMMENTS:

Sector 3 – Financial Sustainability – Strategic Initiative #1 – Ensure that Gananoque is and remains an affordable place to do business and raise a family.

BACKGROUND:

The intent of this report is to present the Community Recognition Program Host Funding Expenditure Report submitted to the Ontario Lottery & Gaming Commission (OLG) and to provide Council with current balance of casino-funded reserves.

INFORMATION/DISCUSSION:

The Shorelines Casino Thousand Islands (formerly known as OLG Casino Thousand Islands, The Thousand Islands Charity Casino and Thousand Islands Casino) was announced in 2000 and opened its doors to the public in June 2002.

Since its opening, the casino has provided the Town of Gananoque with \$34.5 million dollars in funding.

Starting in 2011 and to-date, 85% of casino funding is allocated to Infrastructure with the balance of 5% each for Community Grants, Tourism and Contingency.

FY25/26 Report

Attached is Town of Gananoque's Community Recognition Program Host Funding Expenditure Report covering the period of April 1, 2025 to March 31, 2026.

Highlights:

- Reserves carry-forward balance at April 1,2025 was \$847,000
- Funding received for April 1,2025 to March 31,2026 was \$873,544
- This provided the town with a total of \$1,720,544 available for 2025/26 projects
- \$864,035 in casino funding was applied to projects by December 31, 2025 (the town's fiscal year end)

Use of funds for 2025/26:

Capital Infrastructure	467,492
Town Hall Expansion (financing payment)	
Road Works	
Lagoon Forcemain Twinning Project	
Economic & Tourism Developm	231,435
YMCA Daycare Project	
Physician Recruitment	
Community Grants	68,446
Parks and Recreation	96,662
Umbrella Shelter Revitalization Project	
Total	864,035

Current Balance of Casino-Funded Reserve Accounts

The following are current balances of casino-funded reserve accounts:

Infrastructure	Community Grants	Tourism	Contingency	Total
157,553	9,268	312,266	377,423	856,508

APPLICABLE POLICY/LEGISLATION:

None.

FINANCIAL CONSIDERATIONS:

A downward trend is being seen for casino funding. Funding is not recovering to pre-pandemic levels. Funding decreased 7% for 2025/26 versus 2024/25.

Casino funding has been budgeted and earmarked for 2026 projects and initiatives. Consideration may need to be given to utilizing casino contingency reserve to cover any shortfalls in funding received in 2026.

CONSULTATIONS:

Tanya Dallaire, Deputy Treasurer

ATTACHMENTS:

Community Recognition Program – Host Funding Expenditure Report – FY25/26

<p>APPROVAL</p>	<p>_____</p> <p>John Morrison, Treasurer</p> <p>Certifies that unless otherwise provided for in this report the funds are contained within the approved Budgets and that the financial transactions follow Council's own policies and guidelines and the <i>Municipal Act</i> and regulations.</p> <p>_____</p> <p>Melanie Kirkby, CAO</p>
------------------------	--



Community Recognition Program - Host Funding Expenditure Report
 April 1, 2025 to March 31, 2026

Host Community: Town of Gananoque		Date: March 31, 2026
<p align="center">OLG would like to highlight the expenditures and benefits of the funds received by your community as part of the Municipality Contribution Agreement in OLG's fiscal year 2026 between April 1, 2025 to March 31, 2026.</p>		
	Opening Balance: (funds carried forward from previous year – if applicable)	\$ 847,000
MUNICIPALITY CONTRIBUTION AGREEMENT FUNDS RECEIVED		
Q1 (April – June) Payment in July		\$ 246,016
Q2 (July – September) Payment in October		\$ 245,389
Q3 (October – December) Payment in January		\$ 196,783
Q4 (January – March) Payment in April		\$ 185,356
Total funds for fiscal year April 1, 2025 to March 31, 2026		\$ 873,544
	Opening Balance	\$ 847,000
Total Funds received for fiscal year plus Opening Balance:		\$ 1,720,544
***EXPENDITURES (funds expended by the municipality in this period do not have to reflect or equal the funds paid to the municipality in the same period)		
• Capital Infrastructure (i.e. fire trucks, roads, bridges, municipal buildings, community centres, digital infrastructure etc.)		
Town Hall - Expansion Project (mortgage/financing)		\$ 141,145
Public Works - Roadworks		\$ 286,229
Public Works - Water/Wastewater - Lagoon Forcemain Twinning Project		\$ 40,118
		\$ -
		\$ -
Sub Total:		\$ 467,492
• Economic & Tourism Development Activities a municipality undertakes to grow its local economy, attract and retain businesses, create jobs, and improve the overall economic well-being of residents and tourism development (i.e. tourism brochures, billboards, festivals, Downtown BIA, etc.)		
400 Stone Street - YMCA Daycare Project		\$ 189,567
Physician Recruitment Program		\$ 41,868
		\$ -
		\$ -
Sub Total:		\$ 231,435
• Community Grants / Charitable Contributions (i.e. local charity donations, Community Grant programs, events, etc.)		
Community Grants		\$ 68,446
		\$ -
		\$ -
		\$ -
		\$ -
Sub Total:		\$ 68,446
• Parks and Recreation: (i.e. planning, development, maintenance, building or upgrading of local parks, bike paths, trails, etc.)		
King Street Umbrella Shelter Revitalization Project (near Susan Push Engine, Visitor Centre & Library)		\$ 96,662
		\$ -
		\$ -
		\$ -
		\$ -
Sub Total:		\$ 96,662
• Environmental Initiatives & Programs (i.e. waste reduction programs, green transportation, green spaces and park, Energy efficient programs)		
		\$ -
		\$ -
		\$ -
		\$ -
		\$ -
Sub Total:		\$ -
• General Revenues / Tax Levy Also include police/fire service delivery and training, as well well any municipal planning		
		\$ -
		\$ -
Sub Total:		\$ -
• Other		
		\$ -
		\$ -
		\$ -
Sub Total:		\$ -
Total Expenditures noted above:		\$ 864,035
	Closing Balance: =Total Funds for fiscal year (includes opening balance, if applicable) - Total Expenditures (this amount will be carried forward as the opening balance on your report next year)	\$ 856,509
HOST MUNICIPALITY AUTHORIZATION		
Name: John Morrison		
Position: Treasurer		
Email: treasurer@gananoque.ca		
Signature:		
Date signed:		
<p>Ontario Lottery and Gaming Corporation Contacts: Josh Cogan, Senior Director, Government & Stakeholder Relations Tel: 416-224-7109 Cell: 647-532-5197 Email: jcogan@olg.ca</p> <p>Kathleen Devine, Senior Municipal Relations Manager Tel: 416-224-4894 Cell: 416-726-6079 Email: kdevine@olg.ca</p>		
OLG Internal		



MOTION / RESOLUTION OF COUNCIL

Date: May 20, 2026	Motion #26 –
Subject: Municipal Accommodation Tax (MAT) – Request for Report	
Moved by:	Deputy Mayor Leakey
Seconded by:	
<p>BE IT RESOLVED THAT THE COUNCIL OF THE TOWN OF GANANOQUE DIRECTS STAFF TO BRING BACK A COUNCIL REPORT REGARDING THE MUNICIPAL ACCOMMODATION TAX (MAT) RECEIVED FROM 2022 TO 2025;</p> <p>AND FURTHER, THAT A MUNICIPAL ACCOMMODATION TAX (MAT) REPORT BE PRESENTED ANNUALLY.</p>	

Ayes _____ Nays _____

Carried: _____
 Defeated: _____
 Tabled/Postponed: _____

 John S. Beddows, Mayor

MA s. 246 - When a recorded vote is requested, the Clerk will call for each Councillors vote (Aye or Nay), mark the recorded vote as indicated by the member, and announce whether the motion is carried or defeated. The Mayor will then sign the motion.

RECORDED VOTE:	Aye	Nay
Brown, Colin		
Harper, Matt		
Kirkby, Patrick		
Koiner, Anne-Marie		
Leakey, Vicki		
Osmond, David		
Beddows, John		
TOTALS		

May 11. 2026

Re: Health and Safety

Mayor and Council

The section of Water Street from the swing bridge going east, beside The Gananoque Inn is a heavy pedestrian traffic area all year but particularly in the summer. At that time there are often groups of people walking along here at the same time. In this area there is a very steep slope down to The Gananoque Inn entrance road. Should someone slip off the sidewalk they could take a very nasty tumble.

Not only is the slope steep but the area beside the sidewalk has been tramped down so if one slips off the sidewalk they would twist an ankle before they fell head long down the slope.

In the area where the road repair work at the bridge was done there is now a relatively attractive metal barrier. I believe the Town should extend that barrier almost to the corner of Water and Stone. This would prevent any dangerous tumble down the slope. I am not suggesting an extension of the cement work, although that would be nice. I think the barrier could be added on to the grass.



I know that Health and Safety matters are always of a concern to the Town so I am trusting that someone will take a serious look at this and changes will be made.

Thank you
Lynda Garrah

**Deadline to
nominate is
May 22!**

Recognition of Asset Builders 2026

Call for Nominations

Every Kid in our Communities of Leeds & Grenville and Lanark County Child & Youth Services Collaborative are looking for nominations of organizations and individuals that make a positive impact on the lives of children and youth in our communities- in other words they build assets!

Who should I nominate?

- ▶ A business, organization, or individual who:
 - Shows interest and invests time
 - Inspires children and youth
 - Provides support
 - Gives children and youth a voice
 - Introduces children and youth to new ideas and experiences
 - Advocates for young people



2025 Lanark Asset Builders

What is the deadline for submission?

The deadline for submission is **Friday, May 22, 2026**. Please complete the attached submission form and send it to Amanda Fenlong at afenlong@bdaci.com.

How will asset builders be selected?

The Developmental Assets work group will review all nominations. Organizations, businesses, or people who meet the criteria of an asset builder will be selected and recognized at a local ceremony.

How will asset builders be recognized?

Asset Builders will be invited to attend a ceremony in either Leeds & Grenville or Lanark County where they will be awarded a certificate and also recognized through the media.

- **Leeds & Grenville:** Asset Builders will be recognized on **Sunday, June 7, 2026** at the YMCA of Eastern Ontario in Brockville.
- **Lanark:** Asset Builders will be recognized on **Wednesday, June 24, 2026** at the Lanark County Council meeting.

Submission Form

The deadline for submission is **Friday, May 15, 2026**. Please email this form to Amanda Fenlong at afenlong@bdaci.com. For questions or more information, please contact Amanda at the above email.

1. Your Contact

Information: Name:

Email:

Phone Number:

2. Name of organization, business, or person to be nominated for recognition:

3. Please check the region where the asset building is taking place:

Leeds & Grenville

Lanark

4. Contact Information of Nominee:

Name:

Email:

Phone Number:

5. May we identify your name to the Nominee? Yes No

6. Please provide a brief written explanation, or a short video (30 seconds - 2 minutes) describing why you think the nominee makes a difference in the lives of children and youth.

** Disclaimer: If your Nominee is selected, a portion of, or your entire description will be promoted at the Recognition of Asset Builders Event .*

7. Would you like to participate in the award presentation? Please select all that apply:

Attend the event to celebrate the asset builders

Present the certificate to the asset builder you nominated

Read your description of why they are an asset builder to the audience

Take a photo with the asset builder

None of the above

Thank you for your submission!

Ministry of the Environment,
Conservation and Parks

Ministère de l'Environnement,
de la Protection de la nature et des
Parcs



Office of the Minister

Bureau du ministre

777 Bay Street, 5th Floor
Toronto ON M7A 2J3
Tel.: 416 314-6790

777, rue Bay, 5^e étage
Toronto ON M7A 2J3
Tél. : 416 314-6790

357-2026-1281

May 1, 2026

TO: Conservation Authorities Chairs, GMs/CAOs, and municipalities

SUBJECT: Minister's direction under section 1.14 of the *Conservation Authorities Act*
(re: temporary restrictions)

I am writing with regards to the transition of Ontario's conservation authority system to a consolidated regional model. The *Plan to Protect Ontario Act* (Budget Measures), 2026 received Royal Assent on April 24, 2026 and pursuant to my authority under section 1.14 of the *Conservation Authorities Act* (CAA), I am issuing a direction to conservation authorities – please see attached to this letter as Attachment A (the "Direction").

The intention of this Direction, which is effective from May 1, 2026 to the transition date under the CAA (i.e., February 1, 2027 or such later date as may be prescribed by the regulations), is to apply temporary restrictions on significant financial, asset or employment decisions to mitigate risk and ensure a stable transition to the new regional structure.

This Direction applies to certain conservation authority decisions related to: governance, organizational or staffing changes; the acquisition and disposition of lands; significant capital transactions; and the provision or acquisition of goods or services. For the decisions specified in this Direction, conservation authorities will be required to seek authorization from the chief executive officer of the Ontario Provincial Conservation Agency (or the Chief Conservation Executive of the Ministry of the Environment, Conservation and Parks if the chief executive officer has not yet been appointed), before the authority can make the decision. This Direction applies to all current conservation authorities, as listed in Appendix A to the attachment. Further guidance on the process to obtain authorization is set out in Appendix B to the attachment. The CAA provides that if an authority makes a decision in contravention of a direction issued under clause 1.14 (1) (a), the authority's decision has no effect and any agreement that the authority enters into that is in contravention of the direction is void.

Page 2.

These measures are not intended to interfere with the regular day-to-day business and operations of conservation authorities. If you are contemplating whether or not this Direction applies to a conservation authority decision under consideration, if you have any questions regarding this Direction, or if you are looking to request authorization for a conservation authority decision that may be covered under this Direction, please contact the Chief Conservation Executive at CCEO@ontario.ca and copy the Conservation Authorities Section at the Ministry of the Environment, Conservation and Parks at ca.office@ontario.ca.

Continuity for communities is a core principle of this transition. These time-limited measures are intended to ensure there aren't any service disruptions during transition and to ensure that the transition to consolidation is smooth and successful with minimal disruptions to conservation authorities' governance, programs and services. Thank you for your continued leadership and collaboration as we work to improve the conservation authority system in Ontario.

Sincerely,

A handwritten signature in blue ink, appearing to read "Todd McCarthy", with a long, sweeping underline.

Todd McCarthy
Minister of the Environment, Conservation and Parks

Enclosures

c: The Honorable Rob Flack, Minister of Municipal Affairs and Housing

Attachment A

Minister's Direction Issued Pursuant to Section 1.14 of the *Conservation Authorities Act* (this "Direction")

Section 1.14 of the Conservation Authorities Act provides the Minister of the Environment, Conservation and Parks with the authority to issue a direction to a conservation authority in relation to various matters for the purpose of facilitating the transition to a regional watershed-based framework for conservation authorities. The types of directions that can be issued by the Minister are set out in clauses 1.14 (1) (a) to (d):

- (a) prohibiting the authority from making a decision in relation to its exercise of any of its powers under this Act or any other Act in the circumstances specified in the direction and subject to any specified conditions;
- (b) requiring the authority to give notice, in accordance with the direction, of a decision that it has made;
- (c) requiring the authority to send notices under subsection 25 (2), 27 (3) or 27.2 (3) by the date specified in the direction;
- (d) governing budgetary and apportionment matters relating to the authority that are otherwise addressed in a regulation made under clause 40 (1) (c), (e) or (f) or clause 40 (3) (k).

Section 1.14 further provides that an authority that receives such a direction shall comply with the direction within the time specified in the direction.

If an authority makes decision in contravention of a direction issued under clause 1.14 (1) (a), the authority's decision has no effect and any agreement that the authority enters into that is in contravention of the direction is void.

Pursuant to the authority of the Minister of the Environment, Conservation and Parks under clauses 1.14 (1) (a) and (b), the conservation authorities set out under Appendix "A" to this Direction (the "**authorities**" or each, an "**authority**") are hereby directed as follows:

Decisions prohibited unless authorization obtained (direction issued under clause 1.14 (1) (a))

1. Commencing on the Effective Date and until the transition date, an authority is prohibited from making a decision to do any of the following unless the authority obtains written authorization from the chief executive officer of the Ontario Provincial Conservation Agency ("OPCA CEO") in accordance with the conditions set out in paragraph 4:

- i. Amending an authority's by-laws made under section 19.1 of the CAA, unless the amendment is administrative in nature and does not affect the substance or legal effect of the by-law (e.g. updating references, dates, and terminology; name or title changes; and making obvious corrections where the intended meaning is clear).
- ii. Any of the following related to employment:
 - a. Terminating the employment of a permanent or temporary employee who serves in a senior leadership position, including the authority's chief administrative officer or general manager, its secretary treasurer, and any departmental directors if applicable.
 - b. Filling a vacancy for (i.e. temporarily or permanently) or making any changes to the terms and conditions of employment for any senior leadership position as referred to in sub-subparagraph a.
 - c. Terminating the employment of any employee who serves in a leadership position related to or who are essential to the provision of the following mandatory programs and services described in the following provisions of O. Reg. 686/21 made under the CAA: flood forecasting and warning (section 2), ice management (section 4), infrastructure (section 5), plan reviews (sections 6 and 7) and the administration and enforcement of Parts VI and VII of the CAA (section 8).
 - d. Increasing the total number of employees of the authority unless the increase was already included in the authority's approved final budget for the 2026 calendar year.
- iii. Changing the organizational structure of the employees of the authority, including creating, merging, or eliminating departments.
- iv. Acquiring, by purchase, lease or otherwise, any land or to sell, lease or otherwise dispose of any land owned by the authority.
- v. Acquiring services from a person or body where:
 - a. the duration of the provision of the service exceeds 2 years in length,
or
 - b. the total cost of the service exceeds the lesser of \$500,000 and 5% of the authority's operating expenses, as reported in the authority's most recent audited financial statement.

This does not include a decision to renew or extend an agreement for a service that a person or body was providing to the authority prior to the Effective Date.

- vi. Providing a service to a person or body where:
- a. the duration of the provision of the service exceeds 2 years in length,
or
 - b. the total amount to be charged for the service exceeds the lesser of \$500,000 and 5% of the authority's revenues, as reported in the authority's most recent audited financial statement.

This does not include a decision to, renew or extend an agreement for a service that the authority was providing to the person or body prior to the Effective Date.

- vii. Incurring a capital cost in connection with a project or purchasing, leasing or otherwise acquiring personal property, including materials, equipment and vehicles, where:
- a. in the case of a lease, the duration of the term of the lease exceeds 2 years in length,
or
 - b. the total amount of the capital cost or purchase, lease or other acquisition would exceed the lesser of \$500,000 and 5% of the authority's tangible capital assets, as reported in the authority's most recent audited financial statement.

This direction does not apply if the capital cost or acquisition is contemplated for a particular program or service identified in the authority's approved final budget for the 2026 calendar year and the total capital cost or acquisition amount is within the budgeted amount for the program or service.

- viii. Selling, leasing, or otherwise disposing of or dealing with personal property, including materials, equipment and vehicles, where:
- a. in the case of the lease, the duration of the term of the lease exceeds 2 years in length,
or
 - b. the total amount of the lease or other disposition or dealing would exceed the lesser of \$500,000 and 5% of the authority's tangible capital assets, as reported in the authority's most recent audited financial statement.

2. Despite paragraph 1, sub-paragraphs 1. v to viii do not apply to a decision of an authority that is made for the purpose of alleviating an immediate danger to human life, the health of any persons, or to property.

3. For greater certainty, paragraph 1 does not apply to a decision of an authority to execute an agreement that has the effect of implementing a decision made by the authority before the Effective Date.
4. The following conditions must be satisfied before an authority is authorized to make a decision that is subject to paragraph 1:
 - i. The authority must request authorization from the OPCA CEO to make the decision, in accordance with paragraph 5 of this Direction.
 - ii. The authority must receive written authorization from the OPCA CEO to make the decision. If authorization for the request is granted only in part, the authority must ensure that its decision does not exceed the scope of the authorization.
5. For the purposes of paragraph 4, the authority must request authorization to make a decision that is subject to paragraph 1 by submitting the following information to the OPCA CEO:
 - i. A description of the decision that the authority is seeking authorization to make, including details of the proposed decision and why the proposed decision is a decision that is subject to paragraph 1.
 - ii. A resolution of the authority supporting the proposed decision.
 - iii. An explanation for why authorization should be granted, including any risks associated with deferring the proposed decision until after the transition date.
 - iv. Any information about relevant dates for the proposed decision, including any considerations around urgency or the time-sensitive nature of the proposed decision.
6. The authority must provide any additional information about the request to the OPCA CEO at the OPCA CEO's request.

**Notice of a decision that an authority has made to address an emergency
(direction issued under clause 1.14 (1) (b))**

7. Commencing on the Effective Date and until the transition date, where the authority makes a decision that is not subject to paragraph 1 by reason that the decision is made for the purpose of alleviating an immediate danger to human life, health, or property, the authority must give notice to OPCA CEO within 3 business days after making the decision.
8. The notice mentioned in paragraph 7 must describe the decision that was made and explain how the decision that was made for the purpose of alleviating an immediate danger to human life, the health of any persons, or to property.

General

9. In this Direction, a reference to the OPCA CEO means the Chief Conservation Executive of the Ministry of the Environment, Conservation and Parks, if a chief executive officer of OPCA has not yet been appointed.
10. In this Direction, a reference to an authority's approved final budget for the 2026 calendar year means the authority's final budget for the 2026 calendar year that was approved prior to the Effective Date. For greater certainty, if an authority has not yet approved its final budget for the 2026 calendar year prior to the Effective Date, the authority does not have an approved final budget for the 2026 calendar year for the purposes of this Direction.
11. The authority must ensure that any employee of the authority who is responsible for or involved in making a decision that is subject to this Direction is made aware of this Direction, and the authority must require these employees to take all steps necessary to ensure the authority complies with this Direction.
12. This Direction applies to the conservation authorities listed in Appendix "A" to this Direction.
13. For greater certainty, this Direction also applies to the conservation authorities listed in Appendix "A" to this Direction when such conservation authorities are meeting as a source protection authority under the *Clean Water Act, 2006*.
14. This Direction is effective from May 1, 2026 (the "**Effective Date**") to the transition date, within the meaning of the *Conservation Authorities Act* (i.e., February 1, 2027 or such later date as may be prescribed by the regulations).
15. This Direction may be amended in writing from time to time at the sole discretion of the Minister.



Todd McCarthy
Minister of the Environment, Conservation and Parks
May 1, 2026

Appendix A

LIST OF CONSERVATION AUTHORITIES TO WHICH THE DIRECTION APPLIES

Ausable Bayfield CA	Lower Trent Region CA
Cataraqui Region CA	Maitland Valley CA
Catfish Creek CA	Mattagami Region CA
Central Lake Ontario CA	Mississippi Valley CA
Credit Valley CA	Niagara Peninsula CA
Crowe Valley CA	Nickel District CA
Essex Region CA	North Bay-Mattawa CA
Ganaraska Region CA	Nottawasaga Valley CA
Grand River CA	Otonabee Region CA
Grey Sauble CA	Quinte Region CA
Halton Region CA	Raisin Region CA
Hamilton Region CA	Rideau Valley CA
Kawartha Region CA	Saugeen Valley CA
Kettle Creek CA	Sault Ste. Marie Region CA
Lake Simcoe Region CA	South Nation River CA
Lakehead Region CA	St. Clair Region CA
Long Point Region CA	Toronto and Region CA
Lower Thames Valley CA	Upper Thames River CA

Appendix B

GUIDANCE DOCUMENT FOR THE MINISTER'S DIRECTION ISSUED UNDER SECTION 1.14 OF THE CAA

The following sets out additional information and guidance for authorities in relation to the Minister's Direction issued May 1, 2026 under s. 1.14 of the CAA.

The ministry strongly encourages conservation authorities to contact the Ontario Provincial Conservation Agency (OPCA) at CCEO@ontario.ca if an authority is uncertain about the scope, application or requirements of this direction. OPCA can help clarify whether a proposed decision is subject to this Direction and how the authority can ensure it complies with this Direction.

As paragraph 11 of the Direction provides, if any decisions covered by the Direction are made by employees of the authority, the authority has the obligation to ensure that their employees are aware of this Direction and that the authority seeks prior authorization in accordance with the Direction before the decision is made.

The CAA provides that, if an authority makes a decision in contravention of a direction issued under clause 1.14 (1) (a), the authority's decision has no effect and any agreement that the authority enters into that is in contravention of the direction is void.

Request and OPCA CEO Decision Process

Making a Request

After a conservation authority determines that a proposed decision requires authorization from the OPCA CEO, the authority may make a request for authorization via email to CCEO@ontario.ca containing the following required information:

- A description of the decision that the authority is seeking authorization to make, including details of the proposed decision and why the proposed decision is a decision that is subject to paragraph 1 of the Direction.
- A resolution of the authority supporting the proposed decision.
- An explanation for why authorization should be granted, including any risks associated with deferring the proposed decision until after the transition date.
- Any information about relevant dates for the proposed decision, including any considerations around urgency or the time-sensitive nature of the proposed decision.

Any notices of decisions required to be given to OPCA CEO under paragraph 7 of the Direction should also be sent via email to CCEO@ontario.ca.

Confirmation of Receipt

Once the OPCA (or Office of the Chief Conservation Executive (OCCE) if the OPCA CEO has not yet been appointed), receives a request from the authority that includes the required information, the authority will be notified by OPCA that the request has been received and the timeline for a decision. The OPCA will also inform the Ministry's Conservation Authorities Section (CAS) (via ca.office@ontario.ca) that a request for written authorization has been received. In addition, if the authority provides notice under paragraph 7 of the Direction of a decision made for the purpose of alleviating an immediate danger to human life, health, or property, the OPCA will inform the CAS.

If, upon review by the OPCA CEO, it is determined that a decision is not subject to the requirement for prior written authorization, the authority will be notified as soon as possible that the decision is not subject to this Direction.

Consideration of Request

The OPCA CEO will endeavour to make a decision on the request in a timely manner and not more than 30 calendar days from the day of receiving the request that is accompanied with the required information. Where the complexity of the request or the need for additional information necessitates, written notice will be provided to the authority by the OPCA of any additional time needed to issue a decision.

The OPCA CEO may consult on an authority's request with the relevant transition committee and project executive that has been appointed by OPCA for that authority. . The OPCA CEO may also require the authority to provide additional information if needed to support their consideration of the request.

Decision

The OPCA CEO may make the following types of decisions on a request for written authorization:

- Grant authorization to the authority to proceed with making the decision that was the subject of the request, in whole or in part (i.e., authorize the authority to proceed in a more limited manner than what was requested).
- Deny authorization, including in circumstances where, in the opinion of the OPCA CEO, the decision would not be in the best interest of the future regional conservation authority, or it would be more appropriate to defer the decision to the future regional conservation authority.

The decision of the OPCA CEO on the request will be given in writing to the authority and will include a rationale for the decision if the decision is to deny authorization or only grant authorization in part. The Ministry's CAS will also be notified of the OPCA CEO's decision.

Where an authority's proposed decision is authorized by the OPCA CEO, or where the proposed decision has been authorized but only in part, this in no way compels the authority to proceed with the decision. In all cases, the authority retains the sole power to determine whether to proceed with any decision that has been authorized by the OPCA CEO.

Reconsideration

There is no process for reconsideration of an OPCA CEO decision on a request for authorization under the Direction.

An authority whose request for authorization is denied or granted only in part may request authorization again in accordance with the Direction at a later date if the circumstances have changed and the authority believes that these changes in circumstances would support the granting of authorization.

**Ministry of Emergency
Preparedness and Response**

25 Morton Shulman Ave,
Toronto, ON M3M 0B1

**Ministre de la Protection civile et
de l'Intervention en cas d'urgence**

25, av. Morton Shulman,
Toronto, ON M3M 0B1



May 07, 2026

Town of Gananoque

Dear Penny Kelly - CEMC:

The Ministry of Emergency Preparedness and Response (MEPR) is pleased to advise that we have completed our review of the documentation submitted to the Ministry towards meeting the requirements in the *Emergency Management and Civil Protection Act* (EMCPA) O. Reg. 380/04 and our assessment indicates that your municipality has satisfied all thirteen (13) program elements for 2025. Congratulations and thank you for your continued dedication to a safe, practiced and prepared Ontario.

On December 3, 2025, the Government of Ontario passed Bill 25, the *Emergency Management Modernization Act, 2025* which amended the EMCPA to enable a more effective, coordinated and comprehensive approach to provincial and community emergency management.

Some amendments are now in effect, with no new requirements for partners. **All existing EMCPA municipal requirements remain the same for 2026.**

EMCPA amendments specific to municipalities are expected to come into force at a later date pending direction and future regulations, including

- Enabling flexibility regarding requirements for municipal emergency management programs and plans based on needs and capacity.
- Allowing two or more municipalities to voluntarily develop and implement joint emergency management programs and plans.
- Clarifying the process for and ensuring accountability of municipal emergency declarations under the EMCPA.

The [e-Laws link](#) to the EMCPA has now been updated and includes text with a grey background for the provisions not yet in force.

The ministry remains committed to working closely with municipal emergency management partners throughout the implementation of these amendments, including the development of supporting regulations pending direction.

If you have any questions on the amendments, please contact the Strategic Policy and Governance Branch in the Ministry of Emergency Preparedness and Response [REDACTED]

For further information on our assessment or if you have any questions or concerns about this letter, please contact your Field Officer.

Name: James Brown

Email: [REDACTED]

Phone: [REDACTED]

Sincerely,

Tony Bavota
Assistant Deputy Minister, Emergency Response Division
Ministry of Emergency Preparedness and Response

cc: Mayor John Beddows



AFFORDABLE MIXED INCOME RENTAL HOUSING

Affordable mixed income rental housing is a pilot project at six one-bedroom apartment buildings owned by the United Counties of Leeds and Grenville. This model offers a blend of rent-geared-to-income and affordable housing units to create a variety of housing options for eligible households.

For households approved under the Affordable housing stream, rent is based on the affordable rent rates as calculated by the Counties. For 2026, the affordable rent is \$1290 per month for a one-bedroom unit. Rent increases will occur annually and are not subject to the provincial rent increase guidelines.

www.leedsgrenville.com/AffordableHousing

OR

613-342-3840 ext. 2450

Financial statements of Municipal Property Assessment Corporation

December 31, 2025

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Independent Auditor's Report

To the Board of Directors of
Municipal Property Assessment Corporation

Opinion

We have audited the financial statements of Municipal Property Assessment Corporation (the "Corporation"), which comprise the statement of financial position as at December 31, 2025, 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, 2025, 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
April 1, 2026


Municipal Property Assessment Corporation
Statement of financial position

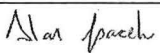
As at December 31, 2025
(In thousands of dollars)

	Notes	2025 \$	2024 \$
Assets			
Current assets			
Cash		15,233	14,198
Accounts receivable		8,624	6,117
Prepaid expenses		2,934	3,141
		26,791	23,456
Investments	3	154,124	162,247
Capital assets	4	11,021	9,600
Long-term prepaid expenses		67	196
Intangible assets	5	1	6
		192,004	195,505
Liabilities			
Current liabilities			
Accounts payable and accrued liabilities	14	33,109	33,860
Deferred revenue	6	1,371	1,687
Current portion of capital leases	10	473	352
		34,953	35,899
Employee future benefits	7	45,401	43,227
Deferred lease inducements		547	785
Long-term portion of capital leases	10	788	761
		81,689	80,672
Commitments and contingencies	9 and 11		
Net assets			
Unrestricted		7,965	7,604
Internally restricted	8	92,589	98,736
Invested in capital and intangible assets		9,761	8,493
		110,315	114,833
		192,004	195,505

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, 2025

(In thousands of dollars)

	2025	2024
	\$	\$
Revenue		
Municipal	226,893	219,432
Other	31,294	28,398
Interest and dividend income	4,374	4,899
	262,561	252,729
Expenses		
Salaries and benefits	226,038	214,243
Professional services	9,822	10,582
Information technology	14,790	12,661
Facilities	7,643	8,657
General and administrative	9,189	10,677
Royalties	3,472	3,258
Amortization of capital and intangible assets	3,793	2,755
Gain on disposal of capital assets	(81)	(551)
	274,666	262,282
Deficiency of revenue over expenses before change in fair value of investments	(12,105)	(9,553)
Change in fair value of investments	7,476	12,835
(Deficiency) excess of revenue over expenses for the year	(4,629)	3,282

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, 2025

(In thousands of dollars)

	Notes	Unrestricted \$	Internally restricted \$	Invested in capital and intangible assets \$	2025 Total \$	2024 Total \$
			(Note 8)			
Net assets, beginning of year		7,604	98,736	8,493	114,833	112,332
(Deficiency) excess of revenue over expenses for the year		(917)	—	(3,712)	(4,629)	3,282
Remeasurements and other items on employee future benefits	7	111	—	—	111	(781)
Acquisition of capital and intangible assets		(5,212)	—	5,212	—	—
Proceeds from disposal of capital and intangible assets		84	—	(84)	—	—
Incurred lease obligations for vehicles accounted for as capital leases		601	—	(601)	—	—
(Repayment) retirement of lease obligations for vehicles accounted for as capital leases		(453)	—	453	—	—
Interfund transfers from internally restricted reserves		6,147	(6,147)	—	—	—
Net assets, end of year		7,965	92,589	9,761	110,315	114,833

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

Municipal Property Assessment Corporation

Statement of cash flows

Year ended December 31, 2025

(In thousands of dollars)

	Notes	2025 \$	2024 \$
Operating activities			
(Deficiency) excess of revenue over expenses for the year		(4,629)	3,282
Employee future benefits payments	7	(1,080)	(974)
Add (deduct): items not affecting cash			
Change in fair value of investments		(7,476)	(12,835)
Reinvested investment income		(3,587)	(3,629)
Employee future benefits expense	7	3,365	2,969
Amortization of capital assets		3,788	2,750
Amortization of intangible assets		5	5
Gain on disposal of capital assets		(81)	(551)
Amortization of deferred lease inducements		(238)	(335)
		(9,933)	(9,318)
Changes in non-cash working capital			
Accounts receivable		(2,507)	(1,581)
Prepaid expenses		336	(379)
Accounts payable and accrued liabilities		(751)	4,029
Deferred revenue		(316)	204
		(13,171)	(7,045)
Investing activities			
Proceeds from sale of investments, net of fees		19,186	10,354
Purchase of capital assets		(4,611)	(4,388)
Proceeds on disposal of capital assets		84	738
		14,659	6,704
Financing activity			
Repayment of lease obligations		(453)	(345)
Increase (decrease) in cash during the year		1,035	(686)
Cash, beginning of year		14,198	14,884
Cash, end of year		15,233	14,198
Supplementary cash flow information			
Non-cash transactions			
Acquisition of leased vehicles		(601)	(430)
Incurrence of lease obligations		601	430

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

Municipal Property Assessment Corporation

Notes to the financial statements

December 31, 2025
(In thousands of dollars)

1. Description of business

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

2. Summary of significant accounting policies

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

The significant accounting policies are summarized as follows:

Fund accounting

The financial statements include the following funds:

- The unrestricted fund comprises mainly amounts available for immediate use for the general purpose of the Corporation.
- The reserve for board-appropriated working fund is set aside by the board of directors in accordance with the Corporation's reserve strategy for contingencies and funding for identified one-time expenditures.
- The reserve for employee future benefits is the portion of net assets consisting of internally restricted investments set aside to settle employee future benefits.
- The reserve for enumeration was established to fund the costs associated with the preparation of preliminary voters' lists for municipal and school board elections. This function was transferred to the Elections Ontario in January 2024. MPAC will maintain the municipal and school board election support going forward, and the balance of this reserve will be used to pay for those activities.
- The reserve for assessment update was established to fund the costs associated with the assessment update. The Corporation contributes annually to the reserve but may vary the annual contribution with approval from the board of directors. The unspent reserve balance will be maintained to finance the next Assessment Update.
- Invested in capital and intangible assets represents assets that have been invested in long-lived capital and intangible assets which are not readily converted to cash, net of any liabilities related to the acquisition of those assets.

Financial instruments

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

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

Municipal Property Assessment Corporation

Notes to the financial statements

December 31, 2025

(In thousands of dollars)

2. Summary of significant accounting policies (continued)

Capital assets

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

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

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

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

Impairment of long-lived assets

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

Intangible assets

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

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

Revenue recognition

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

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

Interest income is recognized when earned.

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

Employee future benefits

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

Municipal Property Assessment Corporation
Notes to the financial statements

December 31, 2025
(In thousands of dollars)

2. Summary of significant accounting policies (continued)

Employee future benefits (continued)

The Corporation has the following policies:

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

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

Deferred lease inducements

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

Use of estimates

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

3. Investments

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

	2025	2024
	\$	\$
Cash to be reinvested	171	270
Fixed income	83,593	88,069
Equity	51,215	55,786
Real assets	19,145	18,122
	154,124	162,247

Municipal Property Assessment Corporation

Notes to the financial statements

December 31, 2025

(In thousands of dollars)

3. Investments (continued)

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

	2025 \$	2024 \$
Working capital	74,487	86,756
Employee future benefits	79,637	75,491
	154,124	162,247

4. Capital assets

	Cost \$	Accumulated amortization \$	2025 Net book value \$	2024 Net book value \$
Office equipment	320	320	—	—
Furniture and fixtures	7,351	5,851	1,500	1,184
Computer equipment	18,515	15,965	2,550	2,224
Small boats and vessels	398	374	24	24
Leasehold improvements	21,682	16,478	5,204	4,210
Vehicles under capital lease	3,727	2,516	1,211	1,080
Assets under construction	532	—	532	878
	52,525	41,504	11,021	9,600

5. Intangible assets

	Cost \$	Accumulated amortization \$	2025 Net book value \$	2024 Net book value \$
Computer software	3,031	3,030	1	6

6. Deferred revenue

	2025 \$	2024 \$
Business development unearned revenue and customer down payments	1,155	1,479
Other deferred amounts	216	208
	1,371	1,687

Municipal Property Assessment Corporation
Notes to the financial statements

December 31, 2025
(In thousands of dollars)

7. Employee future benefits

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

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

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

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

Employees hired by the Corporation after December 31, 1998

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

All employees

- The Corporation is a Schedule II employer under the Workplace Safety and Insurance Act (Ontario), 1997 and follows a policy of self-insurance for all its employees. The obligation as at December 31, 2025 is \$1,589 (\$1,158 in 2024) and is included in the total obligations below.

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

	2025	2024
	\$	\$
Accrued benefit obligations, beginning of year	43,227	40,451
Current service costs	1,333	1,106
Interest on accrued obligations	2,032	1,863
Actuarial loss (gain)	(111)	781
Contributions	(1,080)	(974)
Accrued benefit obligations, end of year	45,401	43,227

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

	2025	2024
	\$	\$
Current service costs	1,333	1,106
Interest on accrued obligations	2,032	1,863
	3,365	2,969

Remeasurements and other items, consisting of curtailments, settlements, past service costs and actuarial gain of \$111 (loss of \$781 in 2024), have been recognized directly in the statement of changes in net assets.

Municipal Property Assessment Corporation

Notes to the financial statements

December 31, 2025

(In thousands of dollars)

7. Employee future benefits (continued)

All employees (continued)

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

	2025	2024
Discount rate	5.00%	4.75%
Health care inflation	6.0% grading down to 3.8% by 2040	5.2% grading down to 4% by 2040
Vision care inflation	6.0% grading down to 3.8% by 2040	5.1% grading down to 4% by 2040
Dental care inflation	3.8% per annum	5.1% grading down to 4% by 2040

The date of the most recent actuarial valuation of the accrued benefit obligations was December 31, 2025.

The Corporation paid \$34,577 (\$32,519 in 2024) of employer and employee contributions to the defined benefit multi-employer benefit plan.

8. Internally restricted net assets

	2025	2024
	\$	\$
Reserve for board-appropriated working fund	44,884	52,157
Reserve for employee future benefits	34,236	32,264
Reserve for enumeration	—	846
Reserve for assessment update	13,469	13,469
	92,589	98,736

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: \$7,274 from (\$3,044 to in 2024) the board-appropriated working fund reserve to pay for future one-time expenditures; nil to (nil in 2024) the assessment update reserve to set aside funds for the property assessment process, and \$846 from (\$295 from in 2024) the enumeration reserve.

The purpose and use of the employee future benefit reserve was approved by the board of directors at initial setup, and an annual approval for transfers is not required. A transfer of \$1,972 to (\$3,845 to in 2024) the employee future benefit reserve was made during the year.

Refer to Note 2 for a description of the reserves.

Municipal Property Assessment Corporation
Notes to the financial statements

December 31, 2025
(In thousands of dollars)

9. Commitments

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

	<u>\$</u>
2026	3,006
2027	2,407
2028	2,022
2029	1,752
2030	1,365
Thereafter	<u>6,483</u>
	<u>17,035</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 3.82% and 6.98%, with lease terms up to 60 months. On termination of the lease, the Corporation has guaranteed a certain residual value of the vehicle to the lessor, depending on the ultimate lease term.

As at December 31, 2025 the current portion of the capital leases is \$473 (\$352 in 2024) and the long-term portion is \$788 (\$761 in 2024).

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

	<u>\$</u>
2026	535
2027	374
2028	241
2029	235
2030	<u>9</u>
Total lease payments	1,394
Less: amount representing interest	<u>(133)</u>
	1,261
Less: current portion	<u>473</u>
	<u>788</u>

11. Contingent liabilities and guarantees

The Corporation has been named as a defendant in certain legal actions in which damages have either been sought or, through subsequent pleadings, could be sought. Where the outcome of these actions is determinable and considered significant as at December 31, 2025, a provision was made in these financial statements for any liability that may result. Any losses arising from these actions will be recorded in the year the related litigation is settled.

Municipal Property Assessment Corporation

Notes to the financial statements

December 31, 2025
(In thousands of dollars)

11. Contingent liabilities and guarantees (continued)

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

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

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

12. Risk management

Market risk

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

Credit risk

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

Liquidity risk

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

13. Credit facility

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

Municipal Property Assessment Corporation
Notes to the financial statements

December 31, 2025
(In thousands of dollars)

14. Government remittances

Government remittances consist of workplace safety insurance costs, sales taxes and payroll withholding taxes required to be paid to government authorities when the amounts come due. In respect of government remittances, \$2,504 (\$2,325 in 2024) is included in accounts payable and accrued liabilities.

15. Cloud computing

The Corporation incurred \$1,872 (\$1,576 in 2024) in cloud computing costs, included within Professional services and within Information technology in the Statement of operations.

Affordable housing options are available in:

Cardinal Spencerville Lansdowne
Westport Merrickville

Household Income Limits are used to determine eligibility. Total household income must be between \$46,001 and \$60,000.

* Income Limits as of January 2026. Subject to change.

Occupancy Standards are used to determine the size of unit a household is eligible for.

Eligibility Criteria Highlights:

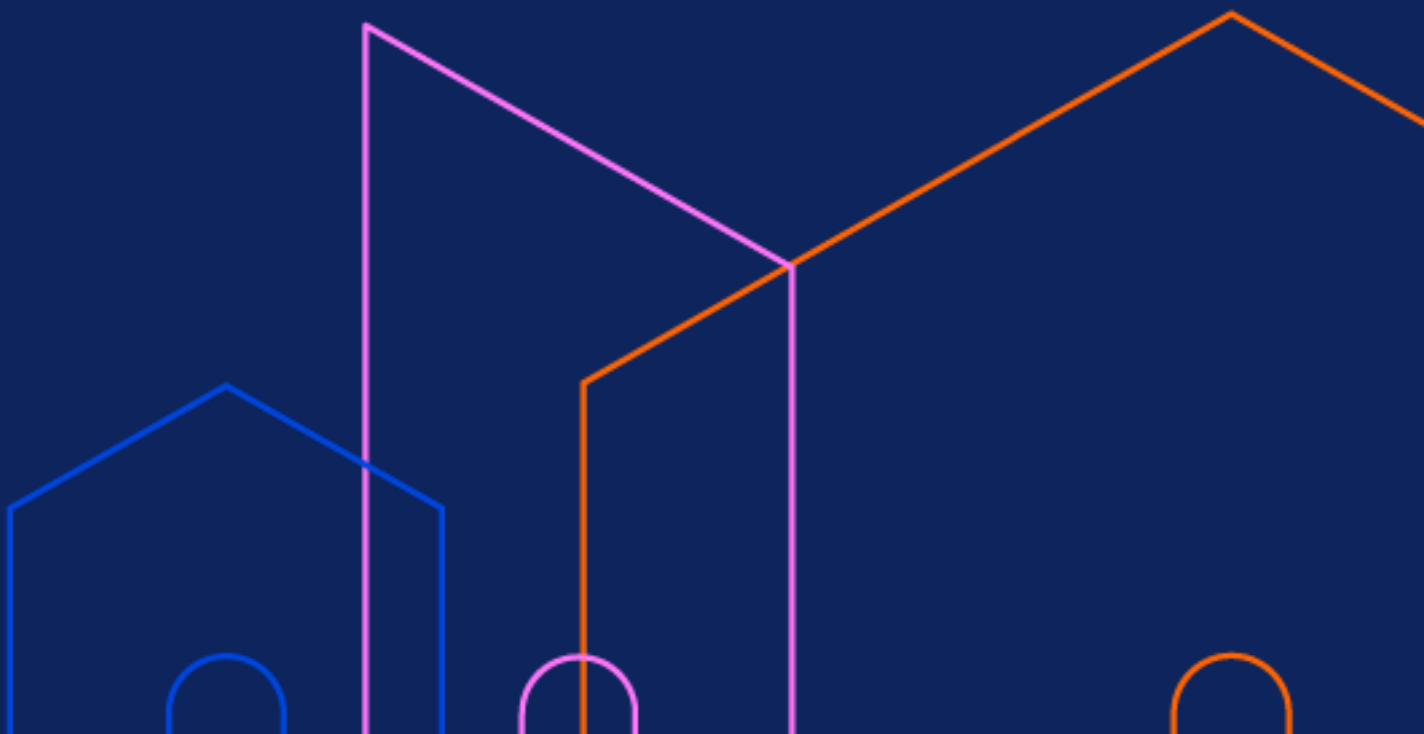
- Be at least 16 years and able to live independently.
- Be a Canadian citizen or permanent resident.
- Must not owe money to any social housing provider in Ontario.
- Have a combined household income within the Household Income Limits.
- Demonstrate a positive rental history and credit report.



SCAN THE QR CODE TO LEARN MORE

mpac Municipal Property
Assessment Corporation™

2025 Annual and Performance Report



From insights to impact, MPAC is your partner in progress.

We work alongside you, proactively, collaboratively, and with purpose. Our services are tailored to your needs, our partnerships are grounded in trust, and our focus is always on helping you serve your communities.

Leadership messages

Building a strong foundation for continued progress

In 2025, MPAC began the first year of its 2025–2028 Strategic Plan, reinforcing MPAC’s evolution toward becoming an organization that is always in motion and positioned to adapt and respond in an ever-changing environment. Under the Board’s oversight, this foundational year focused on laying the groundwork for long-term transformation while continuing to deliver on MPAC’s mandate to provide trusted, reliable property assessments.

This mandate in motion was reflected in 2025 results, with MPAC capturing \$41.4 billion in new assessment added to municipal assessment rolls across Ontario. This contributed to an inventory of 5.74 million properties with an estimated total assessed value of \$3.2 trillion. This work supports the integrity and stability of Ontario’s property assessment and taxation system and strengthens the assessment base municipalities rely on to plan and deliver essential services in their communities.

As Ontario’s property experts, MPAC delivers annual assessment rolls to 444 municipalities, informed by continuous assessment work that reflects property changes within communities from the previous year. To keep pace with these changes, MPAC continued to strengthen partnerships, adapt to evolving needs, and deliver the data and insights municipalities rely on to inform Ontario’s property tax system, budgeting, and community growth.

To support this responsibility over the long term, MPAC advanced several key investments, among the most significant being the modernization of its core systems. This investment positions the organization to transform how property assessment data and services are collected, maintained, and delivered, enabling more timely, accessible, and reliable information now and into the future.

As Board Chair, I am proud of the progress achieved in 2025. Guided by the Strategic Plan and supported by strong governance, this work reinforces MPAC's role as a trusted, accountable steward of Ontario's property data, serving property owners and municipalities with confidence.

Alan Spacek, Chair, MPAC Board of Directors

A year focused on modernization

Every property tells a story of growth, change, and opportunity. For property owners and municipalities, understanding that story supports informed decisions about investment, development, and the services communities rely on. As Ontario's property landscape continues to evolve, the need for accurate, accessible, and reliable property information remains constant. Meeting this need is central to MPAC's role, and it guides how we deliver value to property owners and communities across Ontario.

In 2025, MPAC entered the first year of its 2025–2028 Strategic Plan, marking a foundational year focused on strengthening the systems, capabilities, and resilience needed to deliver trusted property assessments today while remaining ready to respond to future demands. While we continued delivering the property assessment data and services that Ontarians rely on, we also took a significant step forward in modernizing how that work is done.

Central to this progress was the launch of Insight, a software platform developed in-house that integrates MPAC's assessment systems. This modernization is an important step in strengthening how we support property assessment across Ontario and in building the capacity to deliver timely, reliable information. As a key enabler of our work, the platform positions MPAC to adapt as needs evolve and continue improving how we serve property owners and municipalities.

Throughout 2025, MPAC continued to work closely with municipalities to deliver the trusted property information they rely on, while also deepening collaboration to develop new services and tailored data insights. As communities face different growth pressures, housing challenges, and planning priorities, our focus is on working alongside municipal partners to turn property data into practical insights that support informed, local decision-making. The modernization underway positions us to expand this collaboration and unlock new ways to create value together.

The work completed in 2025 reflects a year of progress and positions MPAC for the next phase of transformation. I am proud of what our teams accomplished during this

foundational year. As we continue to modernize, our focus remains clear: trusted data, reliable service, and accountability to the communities we serve.

Nicole McNeill, President and Chief Administrative Officer, MPAC

About MPAC

Proudly Canadian, MPAC (Municipal Property Assessment Corporation) is the largest assessment jurisdiction in the world, assessing and classifying more than 5.7 million properties with an estimated total value of approximately \$3.2 trillion.

MPAC is an independent, not-for-profit corporation funded by all Ontario municipalities and accountable to the Province, municipalities, and property taxpayers through its 13-member Board of Directors.

Our role is to accurately assess and classify all properties in Ontario in compliance with the *Assessment Act* and regulations set by the Government of Ontario. Through ongoing assessment activities, MPAC reflects change across Ontario's property landscape, from new construction and renovations to market activity and ownership changes, ensuring property values are fair and transparent.

Our work forms the foundation of Ontario's property tax system, informing municipal budgeting, infrastructure planning, and community growth. By delivering accurate, impartial assessments and data-driven insights, MPAC supports informed decision-making and helps property owners and municipalities plan for growth and the services their communities rely on.

In addition, for over two decades, MPAC has delivered commercial products and services that provide reliable, high-quality property information to a wide range of sectors. These offerings include software tools, data insights, and professional services that support data-driven decision-making and respond to evolving client needs.

Guided by our values of accountability, transparency, customer focus, innovation, and inclusion, MPAC is committed to building trust and supporting thriving communities across Ontario.

2025 operational highlights

- \$41.4 billion new assessment added to municipal rolls
- 5.74 million total properties in Ontario inventory
- \$3.2 trillion estimated total assessed value in Ontario

- 618,360 Property Assessment Notices mailed
- 310,017 property inspections
- 429,712 sales transactions processed
- 18,860 severances and consolidations processed
- 176,287 building permits processed
- 12,603 Requests for Reconsideration closed
- 4,080 appeals closed

All stats as of October 31, 2025.

Setting the foundation: 2025-2028 Strategic Plan

MPAC's 2025–2028 Strategic Plan sets a clear and deliberate path forward, focused on strengthening core services, modernizing service delivery, and building the capabilities needed to meet today's needs and prepare for the future.

The plan focuses on four key priorities:

- We are dedicated to operational excellence.
- We are elevating the client experience.
- We are strengthening our bottom line.
- We deliver exceptional employee experiences.

Together, these priorities reflect a strategy grounded in progress, ensuring MPAC continues to evolve, deliver trusted services, and remain a valued partner as needs continue to change. These priorities also guided how we delivered services and invested resources throughout 2025.

Property values are always changing. Our corporate values are constant.

What guides us

MPAC is a valued public service delivering benefits to Ontarians through data-driven products and services.

Our vision is to be the global leader in transforming property assessment, data, and services by first delivering exceptional value to Ontarians. By setting the standard for accuracy, transparency, and innovation in property valuation, we will strengthen public trust and drive efficiencies that benefit communities, businesses, and government partners.

With an Equity, Diversity, Inclusion, and Anti-Racism lens guiding our work, we continue to ensure our services and systems reflect the diverse communities we serve and contribute to a fair and equitable property assessment system across Ontario.

Delivering impact

Every day, MPAC supports Ontario property owners and municipalities by providing accurate property information, trusted insights, and dependable services. In 2025, we continued delivering the core services Ontarians rely on, while also advancing work that strengthens how we serve the province.

- Operational excellence
- Client experience
- Strengthening our bottom line
- Exceptional employee experiences

Dedicated to operational excellence

Delivering accurate, reliable assessments Ontarians can trust.

Operational excellence means delivering property assessments Ontarians can rely on, supported by accurate, up-to-date information that is easy to access. Regardless of a province-wide reassessment, MPAC captures property changes as they occur, maintaining a province-wide database of 5.74 million properties with approximately \$3.2 trillion in assessed value based on a January 1, 2016, valuation date. This work provides transparency and certainty for property owners, while giving municipalities the reliable information they need to plan, budget, and deliver local services. Property owners can review their assessment and property information on MPAC AboutMyProperty™.

Enhancing access to property assessment data

1. A change is made to a property
2. Property change review takes place
3. Property inspection method is selected and inspection occurs
4. Property information is analyzed
5. Property Assessment Notice is issued to property owner
6. Have questions about the property assessment? Access MPAC AboutMyProperty™ for more information
7. Disagree? Submit a Request for Reconsideration with MPAC
8. Still disagree? Appeal to the Assessment Review Board

As communities grow at an average annual rate of 70,000 new properties and existing properties (parcels) change, MPAC keeps property assessments up to date. A property assessment is the value assigned to a property as of January 1, 2016 (the last provincial reassessment date) and recorded on the municipal assessment roll. New assessment is added when construction is complete and/or a property is occupied. This ensures new homes and buildings are assessed consistently. Assessments may also be updated for existing properties following a sale, when a new building permit is submitted, or when a property owner files a Request for Reconsideration and appeal. This ongoing work helps ensure assessments reflect the current state and condition of all properties.

To maintain accurate assessments across Ontario, MPAC conducts property reviews to identify and capture changes to properties. In 2025, review efforts focused on properties with more complex characteristics or greater changes in value, including large-valued and non-residential properties, complex building permits, recent sales, and appeals. The annual target was set to 400,000 property reviews, with approximately 75% supported by technology and external data sources.

In 2025, MPAC completed 390,565 property reviews, 9,435 reviews (2.4%) below target, and recorded \$46.8 billion in assessment change. A higher proportion of reviews were conducted off-site, reflecting increased use of available property information and documentation to support review work, particularly for non-residential properties.

As part of the work conducted annually, MPAC also processed property changes, including severances and consolidations, as well as subdivision plans (M-plans), reference plans (R-plans), and condominium registrations. Service level targets were met for most parcel change requests, with more complex cases requiring additional review to ensure accuracy.

In 2025, of the \$46.8 billion assessment added, \$41.4 billion reflected in-year new assessment changes added to municipal assessment rolls across Ontario, including nearly \$30 billion from residential properties and \$6 billion from commercial and industrial properties. Timeliness remains a key measure of confidence in the system, and 87.3% of new assessment was captured within one year of occupancy, exceeding the service level agreement target of 85%.

If a property owner disagrees with their assessment, they may file a Request for Reconsideration with MPAC at no cost. This online process, which is initiated through MPAC AboutMyProperty™, allows property owners to ask questions and share additional property information, often resolving concerns without the need for an appeal with the

Assessment Review Board. To preserve the integrity of the review process, MPAC does not establish performance targets for Requests for Reconsideration or appeals.

In 2025, 4,805 Requests for Reconsideration resulted in a change to the assessed value, representing 0.08% of all properties in Ontario. More than 99% of assessments were accepted without appeal, and 62.3% of concluded appeals resulted in no change to the original assessed value. When most assessments are accepted without a Request for Reconsideration or appeal, and relatively few property values change as a result of the review process, it signals a stable and accurate assessment system and helps build public confidence in the fairness of the assessment system.

Overall, 98.07% of lower-tier and single-tier municipalities experienced reconsideration and appeal losses of less than 0.5% of their assessment base. When new assessment growth is factored in, over 98% of municipalities (407 of 414) maintained or increased their assessment base, reinforcing the stability and reliability of Ontario’s property assessment system.

Ontario’s property assessment system spans 5,740,000 properties across a wide range of property types. Managing this inventory requires operational excellence at every level, sustained by the people behind the work. MPAC employees contribute to every assessment, interaction, and decision that supports Ontario’s property inventory. Living and working in communities across the province, they bring local insight and professional expertise that help ensure property assessments are impartial, accurate, and responsive to change.

2025 property count

Total properties – 2025 – 5.7M

- 5.2M Residential
- 221K Farm
- 168K Commercial
- 81.9K Industrial
- 48.8K Special Exempt
- 18K Multi-residential

Total Assessment Value*

- \$2.3T Residential
- \$146.9B Farm

- \$330B Commercial
- 126.6B Industrial
- \$159.4B Special Exempt
- \$138.4B Multi-residential

*Based on the January 1, 2016 assessed values.

Strengthening operational excellence through continuous modernization

Throughout 2025, MPAC continued advancing operational excellence by modernizing core work processes that support property reviews and assessment delivery across the province. This work focused on improving how information is collected, reviewed, and analyzed to strengthen data quality and support accurate, timely assessments. By refining operational practices, MPAC is building a more adaptable and resilient assessment system and reinforcing its commitment to delivering reliable assessment services Ontarians and municipalities can trust.

Evolving how we deliver this work

Behind every property assessment are ongoing investments in the systems and processes that support accuracy and consistency. In 2025, MPAC advanced strategic initiatives that strengthen data quality, streamline workflows, and support consistent application of assessment practices. This work helps ensure reliable assessments today while building the capacity needed to support Ontario's growing and changing communities.

Modernizing the systems that support trusted property assessment

For property owners and municipalities, confidence in property assessment depends on access to timely, reliable, and consistent information. In 2025, MPAC reached a major milestone in strengthening that confidence with the launch of Insight, a modern software developed in-house that integrates MPAC's assessment services into a single, secure, cloud-based platform. This marks a significant step forward in how property assessment is supported across Ontario.

The platform is designed to improve the consistency, reliability, and accessibility of property information that municipalities rely on for planning, budgeting, and service delivery. For property owners, it supports clearer assessment outcomes grounded in high-quality data and consistent application of assessment practices. Together, these improvements help reinforce trust in Ontario's property assessment system.

Behind these benefits is one of the most significant modernizations of MPAC's core systems. The platform consolidates assessment functions that were previously supported

by multiple legacy applications into a single, integrated system. This strengthens data governance, reduces duplication, and creates a more stable and resilient foundation for assessment work across the province.

As with any large-scale transformation, work will continue to refine functionality, strengthen workflows, and enhance access as the platform is further embedded across the organization. Ongoing improvements will help ensure it continues to support accurate assessments, dependable service delivery, and the evolving needs of municipalities and property owners.

This modernization represents one of the most important investments MPAC has made in its assessment infrastructure. By strengthening the systems that underpin property assessment today, MPAC is better positioned to deliver trusted, stable services now while preparing for future assessment cycles and changing demands.

Advancing service delivery through in-house designed innovation

Delivering timely, reliable services depends on the tools and systems that support MPAC employees behind the scenes. To strengthen operational excellence, MPAC invests in technology that helps employees resolve issues quickly, enabling them to focus on higher-value work and supporting more responsive service for property owners and municipalities.

To support innovation in artificial intelligence (AI) at MPAC, our in-house team developed Orchestrator, a cloud-native, serverless AI platform that enables the secure, auditable, and centralized application of AI across the organization. Designed to scale, its modular approach lets us deliver new AI solutions for employees and clients in practical, responsible ways, supporting service delivery today while preparing for the future.

In 2025, MPAC used Orchestrator to launch its IT Support Assistant, helping employees quickly and securely resolve common IT issues. More than 83% of live chat sessions were resolved without human intervention, and the average first-response times dropped to 3.6 seconds. By reducing internal delays, IT teams were able to focus on more complex issues, supporting a more stable, efficient service environment for the work that directly serves Ontarians.

The Pitch: Innovation at MPAC starts with our people

After years of using machine learning to enhance the accuracy and efficiency of property valuations, MPAC continues to adopt new technologies that strengthen the delivery of assessment services. In 2025, MPAC continued advancing its digital data and AI program

to improve consistency, accuracy, and efficiency while maintaining strong privacy and security standards.

Building on this foundation, MPAC invited employees to help identify where innovation could have the greatest practical impact. Through The Pitch, an organization-wide ideation initiative, employees shared ideas for applying AI technology to everyday work.

More than 130 ideas were submitted, focused on reducing manual effort, improving data quality, and supporting more consistent decision-making. Following a structured evaluation process, three employee-driven initiatives were selected to advance as strategic projects.

Each project was designed to test new approaches, strengthen data quality, and inform future assessment practices, while managing risk through pilot implementation. Two of the selected projects will be operational using Orchestrator by spring 2026.

The selected projects include:

- **Val, an AI-powered valuation research assistant:** A centralized research tool that helps employees access trusted valuation information more efficiently, supporting more consistent and defensible assessment outcomes.
- **An AI solution for streamlining Legislation Interpretation Requests:** A tool designed to support consistent interpretation of legislation, classification, and tax liability, helping teams respond to complex requests with greater clarity and confidence.
- **Automated building plan analysis:** An AI solution that extracts key measurements from building plans, reducing manual processing and supporting faster, more accurate assessments.

Powered by employee-led innovation, these pilots are strengthening MPAC's future capabilities while ensuring assessment services remain reliable, transparent, and accountable.

From internal innovation to broader public-sector impact, The Pitch paved the way for the [MPAC AI Roundtable](#), an initiative that brings together organizations and professionals from academia, government, and the private sector to share ideas and advance ethical AI adoption in the public sector. Insights from this work also helped inform elements of the Government of Canada's [G7 GovAI Grand Challenge](#).

Elevating the client experience

Making property information easier to access, understand, and use

Access to clear, reliable property information helps people make informed decisions about their homes, businesses, and communities. In 2025, MPAC continued to strengthen the client experience by improving how property owners and municipalities access, understand, and use property information across every interaction.

Helping Ontarians get clear answers when they need them

For many Ontarians, the Customer Contact Centre is their first point of contact with MPAC. In 2025, our focus was on providing clear answers quickly and consistently, helping reduce uncertainty and build trust in the assessment process.

MPAC's Customer Service Agents handled 162,851 calls, emails, and chat messages, helping provide timely answers to property assessment questions. In 2025, MPAC met its Service Level Agreement targets, answering 91% of calls within five minutes (target of at least 90%) and responding to 90% of emails within two business days (target of at least 90%).

Feedback from more than 7,300 respondents shows strong service performance, with 94% indicating they were satisfied or very satisfied, exceeding our target.

- 162,851 calls, emails, and chat messages
- 95% calls were answered within 5 minutes
- 7,300 respondents provided feedback showing strong service performance
- 94% satisfaction rate

Strengthening municipal engagement through collaboration, insight, and value-added services

Municipalities rely on timely, reliable property data to plan, invest, and serve their communities with confidence. In 2025, MPAC focused on deepening engagement, enhancing access to data, and developing practical, value-added solutions shaped by municipal needs. This work was supported by strong service performance, with MPAC meeting 97.80% of municipal service level commitments across key services.

Here's how we supported municipalities in 2025:

- **Strengthened collaboration and dialogue:** Through regular meetings, advisory forums, and collaborative working groups, MPAC engaged directly with municipalities on priorities and emerging challenges. These conversations informed

services designed to reflect municipal needs and support confident decision-making.

- **Expanded access to timely, actionable data:** To support planning and service delivery, MPAC piloted more frequent access to the Electronic Assessment Information file and introduced new dashboards in MPAC Municipal Connect™ with localized market and sales insights. MPAC also advanced system connections to streamline the flow of building permit information to help new assessment be captured and reflected more efficiently.
- **Delivered tailored, value-added services:** MPAC provided customized data reports, localized insights, and targeted support through province-wide webinars and geographic zone learning sessions, helping municipal staff save time and strengthen decision-making.
- **Enhanced learning and capacity-building opportunities:** Municipalities were offered a range of learning opportunities, including webinars, workshops, conference sessions, and small group forums. These sessions focused on practical application, helping staff better understand assessment processes, use MPAC tools effectively, and manage assessment growth.
- **Supported municipal communication and public understanding:** MPAC complemented municipal outreach with clear, consistent educational content that helped municipalities communicate with residents to understand property assessment and taxation, supporting transparency and public confidence.

MPAC delivered reliable assessment services to municipalities, achieving 97.80% of municipal service level commitments across key services. Timely responses remained a priority, with 99.70% of municipal inquiries responded to within 30 calendar days, helping municipalities access the information they need to support residents and local decision-making.

Through close collaboration and services informed by municipal feedback, MPAC is strengthening the municipal experience and helping municipalities navigate change and serve their communities with confidence.

To learn more about our municipal engagement and partnership activities in 2025, view the [2025 Municipal Partnerships Report](#).

- 1,383 attendees at 5 province-wide webinars
- 4,784 visits to our municipal contact page on mpac.ca
- 2,310 attendees at 37 geographic zone learning sessions
- 1,971 people checked out our municipal resource page on mpac.ca
- 2,004 municipal engagements, conferences, and council meetings
- 11,000 subscribers to InTouch, our monthly municipal newsletter

Strengthening government engagement through strategic insight and partnership

In 2025, MPAC's Government Relations team strengthened its role as a trusted partner to the province by providing timely data, analytics, and assessment expertise to support various ministry priorities and inform policy development. Working collaboratively with ministry staff and the Minister's Offices, MPAC provided value-added insights aligned to key government priorities, including affordable housing and building, modernization, and service delivery improvements.

At the same time, MPAC continued to support MPPs and their staff across Ontario by responding to assessment-related inquiries, delivering riding-specific property insights and summaries, and providing clear, accessible information to assist with constituency matters.

Through proactive engagement and evidence-based support, MPAC reinforced its reputation as a non-partisan technical advisor and strategic partner. We are proud to help elevate the government client experience while supporting confidence in Ontario's property assessment and taxation system.

Reimagining the digital client experience

Confidence in Ontario's property assessment system starts with clarity. When property owners receive their Property Assessment Notice, they want to understand how their assessment was determined and know what to do if something does not look right.

In 2025, MPAC examined the end-to-end customer journey, from receiving a notice to accessing MPAC AboutMyProperty™, to better understand where confusion occurs and how digital tools can strengthen transparency. These insights are laying the groundwork for future improvements that strengthen the client experience while supporting accurate property assessment records across the province.

Making it easier to submit business property information digitally

Each year, MPAC conducts its Assessment Information Request program, asking property owners for information to support fair, accurate, and up-to-date property assessments across Ontario.

In 2025, MPAC launched the new Assessment Information Request portal to support data collection by providing a designated digital experience for business property owners to submit required information. The secure online portal allows required information to be

submitted digitally through guided workflows that simplify reporting and reduce the need for follow-up.

By supporting the Assessment Information Request program through a digital channel, the portal helps business property owners complete submissions more efficiently and with greater clarity. Structured data entry and clear prompts support more accurate submissions, improving the overall client experience while strengthening the quality of information used in the assessment process. At the same time, digital submission supports more streamlined internal processing and faster ingestion of information, helping MPAC maintain accurate assessments more efficiently.

Strengthening our bottom line

Sustaining public value through responsible growth and reinvestment.

A strong financial foundation helps MPAC deliver reliable assessment services while keeping costs as low as possible for Ontario taxpayers. By managing resources responsibly and generating value beyond our core mandate, MPAC reduces pressure on municipal budgets and reinvests in the people, systems, and tools that support accurate, consistent property assessment across the province.

In addition to our legislated role in Ontario, MPAC shares its assessment expertise and technology with other jurisdictions through its Commercial and Client Solutions division. Revenue from this work helps offset the cost of assessment services in Ontario, allowing municipalities and property owners to benefit from economies of scale and continued investment in modern assessment tools.

Together, these efforts strengthen MPAC's operating model and support long-term sustainability while ensuring assessment services remain stable, predictable, and affordable for the communities we serve.

Financial performance and accountability

Financial performance matters because it directly affects taxpayers and the long-term stability of property assessment services. MPAC tracks a focused set of financial measures to ensure public funds are managed responsibly and deliver value for municipalities and taxpayers.

Budget variance measures how closely actual spending aligns with planned expenditures and reflects the accuracy of budgeting and forecasting. In 2025, MPAC committed to managing its operating budget variance within 3% and finished the year with a variance of

just 0.2%. This result demonstrates strong financial discipline and accountability, ensuring public funds were used as intended and minimizing financial risk for municipalities.

Cost per property reflects the average cost to deliver assessment services across Ontario. In 2025, MPAC's cost per property was \$44.70, slightly higher than the \$44.08 target. This increase was driven primarily by higher labour costs, while service levels and financial controls were maintained. MPAC continues to monitor this measure to balance cost efficiency with the investments needed to deliver reliable assessment services.

Generating value beyond our core mandate

MPAC's property data is widely used across commercial markets, including real estate, financial services, insurance, and utilities. MPAC responsibly commercializes its data holdings to help keep the cost of assessment services low for Ontario taxpayers while supporting innovation and continuous improvement across its core operations. The surplus derived from MPAC's Business Development activities directly benefits the people of Ontario, saving taxpayers more than \$165 million since 2002.

In 2025, MPAC set a target of generating at least \$18.0 million in surplus from data sales. This target was exceeded by 4.4%, with Business Development activities generating more than \$18.7 million in surplus for Ontario taxpayers. This surplus supports reinvestment in new tools, services, and partnerships that expand the value MPAC delivers.

Data and insights REALTORS® rely on

In 2025, MPAC continued to strengthen its property intelligence offerings to support informed decision-making across key sectors. MPAC's Automated Valuation Model combines real-time property sales data with MPAC's up-to-date property inventory to strengthen accuracy and support financial lending decisions with timely, reliable valuations. propertyline™ by MPAC provides REALTORS® with trusted property data and value-added reports to inform pricing, market analysis, and client advice.

Profit generated from data and insights products for REALTORS® helps MPAC reinvest in innovation while offsetting the cost of assessment services for Ontario municipalities. In 2025, Business Development activities met revenue and profit targets, exceeding planned contributions by nearly \$1 million.

- Nearly 1,300 webinars and live training sessions delivered to nearly 62,000 REALTORS® since 2020.
- 90,000+ REALTORS® rely on propertyline™ by MPAC to access board-licensed MPAC data and value-added reports
- 200+ webinars and live training sessions delivered
- 12 real estate events and trade shows supported

First Nations Tax Commission and Memorandum of Understanding

In 2025, MPAC continued to strengthen its support for First Nations property tax systems in Ontario by formalizing collaboration with the First Nations Tax Commission through a signed Memorandum of Understanding. Building on a longstanding working relationship spanning more than two decades, MPAC continued to provide assessment services at the invitation of First Nations communities to support community-led property tax frameworks and local services.

- First Nations Tax Commission–MPAC Memorandum of Understanding signed March 27, 2025
- Collaboration with the First Nations Tax Commission spans more than two decades
- Assessment services delivered at the invitation of First Nations communities in Ontario

Delivering exceptional employee experiences

Supporting the people who deliver consistent, trusted service to Ontarians

Ontarians rely on MPAC for consistent, accurate, and transparent property assessments. Delivering that level of service at scale depends on a skilled, supported workforce that can apply professional standards reliably across Ontario.

By investing in employee development, learning, and inclusion, MPAC equips employees with the tools, knowledge, and confidence to do their work effectively. These investments help sustain service quality, support informed decision-making, and ensure MPAC continues to meet the needs of Ontario’s diverse communities.

MPAC Mentorship Program: Strengthening capability through shared expertise

MPAC’s mentorship program supports professional growth by pairing employees with experienced mentors who share knowledge, provide guidance, and build confidence. The program helps employees strengthen skills, prepare for future leadership roles, and contribute to consistent, high-quality property assessments.

In 2025, MPAC piloted a formal mentorship framework to support new employees and professional accreditation. Seventy mentor-mentee pairs completed more than 450 hours of mentoring, and more than 90 per cent of participants recommended the program. In 2026, MPAC will expand the program with additional mentorship themes and broader participation.

Valuation & Assessment Operations Succession program

To support leadership continuity and maintain high-quality property assessment services, MPAC launched the Valuation and Assessment Operations Succession program. The program prepares employees to step into key and at-risk management roles through targeted development and practical learning experiences.

In 2025, 23 employees participated in the program, with eight completing acting manager assignments as opportunities became available. These experiences strengthened leadership capabilities while supporting operational stability and service continuity for property owners and municipalities.

Greater Toronto's Top Employers

In December 2024, MPAC was named one of [Greater Toronto's Top Employers](#) for the sixth consecutive year, recognizing its ongoing commitment to an inclusive, engaging, and growth-focused workplace that supports employees in delivering trusted public service.

Equity, Diversity, Inclusion, and Anti-Racism

Ontarians rely on public services that are consistent, respectful, and responsive to the communities they serve. At MPAC, Equity, Diversity, Inclusion, and Anti-Racism (EDIA) values are embedded across our culture and operations to support sound decision-making, professional judgment, and service delivery across Ontario's property assessment system. This commitment is reflected in how employees work together, apply standards, and engage with the public.

Embedding Equity, Diversity, Inclusion, and Anti-Racism through learning

In 2025, 268 employees participated in MPAC's EDIA Committee, helping advance inclusive practices and strengthen shared understanding across the organization.

MPAC also launched an Equity, Diversity, Inclusion, and Anti-Racism Fundamentals course, which provides employees with a shared understanding of these principles and how they support respectful, inclusive workplaces. The course focuses on practical knowledge and an EDIA lens that employees can apply in their roles to strengthen inclusive practices across the organization.

The course was formally approved by all four of MPAC's accrediting partners for 2.5 Continuing Professional Development (CPD) hours, meeting professional standards and reinforcing MPAC's commitment to high-quality, meaningful learning that supports an inclusive workplace culture.

Employee Resource Groups: Building connection, understanding, and inclusion

In 2025, MPAC formalized Employee Resource Groups (ERGs) to support employees, strengthen connections, and create structured opportunities for learning and engagement. Through employee-led initiatives, ERGs helped increase cultural awareness and understanding across MPAC. Examples included developing a Ramadan Resource Guide to support Muslim employees, increasing manager participation in 2SLGBTQIA+ ERG activities to strengthen visibility and allyship, and programming that created space for connection and dialogue among Black employees.

- 19 members in the Truth & Reconciliation Circle
- 149 employees participating across MPAC's ERGs
- 268 employees participated in MPAC's EDIA Committee

Putting values into action

Community engagement is one of the ways MPAC lives its values beyond day-to-day operations. In 2025, MPAC's Social Impact Committees led charitable initiatives that brought employees together to support local organizations and address community needs across Ontario. These employee-led efforts strengthened connections with communities while reinforcing a culture of service, inclusion, and shared responsibility across MPAC.

It Starts With Us: Compassion in action during the holiday season

During the 2025 holiday season, MPAC's Social Impact Committees led the It Starts With Us campaign, bringing employees together to support organizations addressing food and shelter insecurity. MPAC employees donated more than 8,100 essential items, which were distributed to over 60 community organizations across Ontario.

Socktober

In 2025, MPAC employees participated in Socktober, an annual campaign that collects socks and other essential items for community organizations supporting people experiencing hardship. Local offices collectively donated more than 4,300 items to community partners.

Earth Day and Ontario Provincial Day of Action Against Litter

In recognition of Earth Day and the Ontario Provincial Day of Action Against Litter, MPAC employees across Ontario participated in community clean-up efforts, collecting nearly 100 bags of litter from local public spaces.

Investing in future property assessment professionals

Supporting communities across Ontario includes investing in the people who will serve them in the future. Through targeted scholarship programs, MPAC supports students who are developing the skills and expertise that municipalities and property owners rely on for fair, transparent, and consistent property assessment. These scholarships help reduce financial barriers for students pursuing careers in property valuation, real estate, and related disciplines, strengthening Ontario's future workforce and supporting confidence in the property tax system over the long term.

- \$13,600 donated to charitable organizations by employees
- 11,810 items donated by employees
- 412.5 employee volunteer hours
- 100 charities supported across Ontario

MPAC scholarship programs

Seneca College - Real Property Administration Program

Two annual scholarships supporting students preparing for careers in property assessment. Established in 2016, with \$10,000 contributed to date.

University of Guelph - Bachelor of Commerce, Real Estate (Business and Economics)

Two annual scholarships supporting students building foundational knowledge in real estate markets and urban economics. Established in 2021, with \$5,000 contributed to date.

Ontario Tech University - Women in STEM

Two annual scholarships, matched by Ontario Tech University, supporting women pursuing studies in science, technology, engineering, and mathematics. Established in 2021, with \$10,000 contributed to date.

Looking toward the future: Here to support Ontario

As Ontario's property landscape continues to grow and change, access to accurate, reliable property information remains essential to confident decision-making. MPAC is focused on making property information easier to understand, easier to use, and more responsive to the real-world needs of the people and communities we serve.

We have invested in modern systems, expanded our use of data and analytics, and strengthened our teams to deliver value beyond our core mandate. The tools and services

we are developing are designed to respond to emerging needs and support municipalities, businesses, and property owners as they navigate change.

As we move into the next phase of our strategic plan in 2026, MPAC remains focused on progress, partnership, and continuous improvement. Upcoming initiatives include expanded assessment education through the Municipal Assessment Base Course and enhanced collaboration through the Taxpayer Liaison Group. Together, these efforts reflect our commitment to supporting informed decisions today while preparing for what comes next.

We are here to support Ontario now and into the future, advancing our systems, working with people and technology, and continuing to deliver better outcomes for everyone.

Leadership

2025 Executive Management Group

- **Nicole McNeill**, MPAC President and Chief Administrative Officer
- **Rupa Aggarwal**, Executive Director, Social Impact and Inclusion
- **Jamie Bishop**, Vice-President, Public Affairs and Customer Experience
- **Natalie Blake**, Vice-President, People and Culture
- **Chris Fusco**, Vice-President, Professional Services
- **Sujit Jagdev**, Vice-President and Chief Information and Technology Officer
- **Mathew Kanter**, Vice-President, General Counsel
- **Cindy Lam**, Chief Financial Officer
- **Carmelo Lipsi**, Vice-President, Valuation and Assessment Operations and Chief Operating Officer
- **Greg Martino**, Vice-President and Chief Valuation and Standards Officer
- **Mary Meffe**, Vice-President, Corporate Services and Chief Financial Officer
- **Lee Taylor**, Vice-President, Business Development
- **Ruel Williamson**, Executive Vice-President, Commercial and Client Solutions

2025 Board of Directors

- **Alan Spacek**, (Chair) (Retired) Mayor, Town of Kapuskasing
- **Paul Bernards**, Finance Professional
- **Niels Christensen**, Managing Director and Broker, Christensen Real Estate Group
- **Nazmin Gupta**, Former Managing Director of Capital Raising and Investor Relations, BentallGreenOak
- **Ray Kindiak**, Lawyer and Corporate Finance Professional
- **Wendy Landry**, Mayor, Municipality of Shuniah and President, Northwestern Ontario Municipal Association (NOMA)

- **Chris Murray**, Special Advisor to the federal Deputy Minister of Housing Infrastructure and Communities
- **Jon Olinski**, (Vice-Chair) Dean, Faculty of Arts, Seneca Polytechnic
- **John Paradis**, Deputy City Manager, City of London
- **Delia Reiche**, Development Liaison, County of Brant and (Former) Deputy Mayor, Thames Centre
- **Ken Seiling**, (Retired) Regional Chair, Region of Waterloo and (Former) Mayor, Woolwich Township
- **Patricia Vanini**, (Retired) Executive Director, Association of Municipalities of Ontario
- **Derek Vanstone**, Barrister and Solicitor

Financials

Statement of operations (in thousands of dollars)		
Revenue	2025	2024
Municipal	226,893	219,432
Other	31,294	28,398
Interest and dividend income	4,374	4,899
Total revenue	262,561	252,729
Expenses	2025	2024
Salaries and benefits	226,038	214,243
Professional services	9,822	10,582
Information technology	14,790	12,661
Facilities	7,643	8,657
General and administrative	9,189	10,677
Royalties	3,472	3,258
Amortization of capital and intangible assets	3,793	2,755
Gain on disposal of capital assets	(81)	(551)
Total expenses	274,666	262,282
Deficiency of revenue over expenses for the year before changes in fair value of investments	(12,105)	(9,553)
Changes in fair value of investments	7,476	12,835
(Deficiency) excess of revenue over expenses for the year	(4,629)	3,282

Statement of changes in net assets (in thousands of dollars)	2025	2024
Net assets - beginning of year	114,833	112,332
(Deficiency) excess of revenue over expenses for the year	(4,629)	3,282
Net actuarial gain (loss) on employee future benefits	111	(781)
Net assets - end of year	110,315	114,833

*Note: the above is an excerpt from the 2025 Audited Financial Statements prepared in accordance with Canadian accounting standards for not-for-profit organizations and should be read in tandem with the audited statements.

Performance at a glance

For most measurements, MPAC has set performance targets by analyzing past performance, or by adopting existing targets from other reporting mechanisms, such as the Service Level Agreement (SLA) established between MPAC and Ontario municipalities.

In 2025, the performance baselines for each measure were updated to reflect the average of the past three years (2022-2024) to align with best practices for corporate performance measurement and reporting.

The Annual and Performance Report outlines 18 measures organized under three main goals, supported by objectives and performance indicators. While performance targets are set for most measures, two do not include targets. This approach helps ensure assessments remain fair, consistent, and free from undue influence. In 2025, MPAC achieved 13 of the 16 performance measure targets.

Below is a chart summarizing the results of the operational metrics presented in the report.

2025 Assessment excellence

Performance goals	Number of measures	Number of measures that include a target	Number of measures that met or partially met their targets
Assessment excellence	9	7	6/7
Customer service and stakeholder engagement	6	6	5/6
Operational efficiency	3	3	2/3
Totals	18	16	13/16

Performance goal: Assessment excellence

Indicator (Objective)	Measure	Target	Past baseline (Avg: 2022 2024 results)	2024 results	2025 results
Assessment Growth Capture	Growth assessed within one year of occupancy	≥85% (SLA)	87.85%	90.27%	87.32%
			Total Transactions (avg.): \$40,841,612,780	Total Transactions: \$42,765,333,908	Total Transactions: \$41,452,171,728
			Within One Year (avg.): \$35,910,163,687	Within One Year: \$38,604,402,878	Within One Year: \$36,198,038,683
Assessment Accuracy and Equity	Condominium Plan Information Forms (CPIFs) delivered within 150 days of registration and within one year of registration	90% within 150 days; 100% within one year (SLA)	CPIFs 150 Days 96.09%	150 Days 97.46% 269 of 276	150 Days 98.59% (9,204 of 9,336)
			One Year 99.86%	One Year 100% 276 of 276	One Year 99.73% (9,311 of 9,336)
Assessment Accuracy and Equity					Total reviews: 390,565 Residential: 258,166 Non-Residential: 132,399 Off-site: 74.6%; 291,414 On-site: 25.4%; 99,151

Performance goal: Assessment excellence (continued)

Indicator (Objective)	Measure	Target	Past baseline (Avg: 2022 2024 results)	2024 results	2025 results
Assessment Stability	Percentage of all properties experiencing a valuation change via the RfR process	No Target	0.09%	0.08% (4,491 of 5,681,507)	0.08% (4,805 of 5,742,935)
	Percentage of all property assessments accepted without appeal	>=99%	99.24%	99.23% (5,637,912 of 5,681,507)	99.17% (5,695,267 of 5,742,935)
	Appeals concluded for properties during the year with no value change	No Target	49.82%	50.96% (1,030 of 2,021)	62.31% (1,417 of 2,274)
	Percentage of lower tier/single tier municipalities not experiencing appeal & RfR losses greater than 0.5%	>=85%	95.57%	98.07% (406 of 414)	98.07% (406 of 414)
	Percentage of lower tier/single tier municipalities with assessment base remaining the same or increasing	>=90%	98.47%	99.52% (412 of 414)	98.31% (407 of 414)

Performance goal: Customer service and stakeholder engagement

Indicator (Objective)	Measure	Target	Past baseline (Avg: 2022 2024 results)	2024 results	2025 results
Customer Service	Overall customer satisfaction with MPAC's Customer Contact Centre	>=90%	94%	93%	94%
	Percentage of calls responded to by staff within 5 minutes	>=90%	90%	91%	91%
	Percentage of emails responded to by staff within 2 business days	>=90%	87%	90%	90%
	Percentage of municipal service levels met	>=90% (SLA)	96.54%	97.91%	97.80%
	Percentage of municipal inquiries responded to by staff within 30 calendar days	>=90% (SLA)	99.77%	99.78% (18,529 of 18,568)	99.7% (17,983 of 18,040)
Stakeholder Engagement	Number of municipal engagement sessions	4,440 engagement sessions with all municipalities throughout the year	6,776 engagements	7,770 engagements completed	7,804 engagements completed

*Percentage of municipal stakeholders that rate a positive overall impression of MPAC - target 70% - N/A as it was not reported out in the past Performance Reports (2023-2024).

Performance goal: Operational efficiency

Indicator (Objective)	Measure	Target	Past baseline (Avg: 2022 2024 results)	2024 results	2025 results
Financial Efficiency	Year-end operating budget variance	<=3%	1.37%	0.8%	0.2%
	Surplus Generated from Data Sales	>= \$18.0 M in surplus generated from data sales	\$17,731,000	\$18,203,000	\$18,796,000
	Cost Per Property	<=\$44.08	\$42.12	\$43.26	\$44.70

Land acknowledgement

At MPAC (Municipal Property Assessment Corporation), we acknowledge that our work takes place on the traditional territories of many Indigenous Nations across Ontario. Our head office in Pickering is situated on the territory of the Mississaugas of Scugog Island First Nation and other signatories to the Williams Treaties.

We honour the deep and ongoing connections Indigenous Peoples maintain with these territories. MPAC is committed to advancing reconciliation by aligning our actions with the [Truth and Reconciliation Commission's Calls to Action](#), particularly those focused on publicly funded institutions.

Connect with us

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

Customer Contact Centre

Toll Free: 1 866 296-6722

Monday to Friday - 8 a.m. to 5 p.m.

mpac.ca/contact

Mail

1340 Pickering Parkway, Suite 101

Pickering ON L1V 0C4

Accessible formats and communication supports are available upon request.

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

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