

# Corporate Services Committee

## Report

7th Meeting of the Corporate Services Committee  
April 14, 2020

**PRESENT:** Councillors A. Kayabaga (Chair), M. van Holst, J. Helmer , J. Morgan, A. Hopkins, Mayor E. Holder

**ALSO PRESENT:** J. Taylor, M. Schulthess and B. Westlake-Power.  
Remote attendance: Councillors M. Cassidy, S. Hillier, S. Lehman, S. Lewis and E. Pelozza; L. Livingstone, A. Barbon, I. Collins, S. Datars Bere, J. Freeman, J. Logan and K. Murray.

The meeting is called to order at 12:02 PM; it being noted that the following Members were in remote attendance: Councillors: J. Helmer, A. Hopkins, J. Morgan, M. van Holst and Mayor E. Holder.

### 1. Disclosures of Pecuniary Interest

That it BE NOTED that no pecuniary interests were disclosed.

### 2. Consent

Moved by: M. van Holst  
Seconded by: E. Holder

That Items 2.1, 2.2 and 2.6 BE APPROVED, it being noted that there is an attached revised by-law for Item 2.2.

Yeas: (6): A. Kayabaga, M. van Holst, J. Helmer, J. Morgan, A. Hopkins, and E. Holder

**Motion Passed (6 to 0)**

#### 2.1 2020 Debenture Issuance

Moved by: M. van Holst  
Seconded by: E. Holder

That, on the recommendation of the Managing Director, Corporate Services and City Treasurer, Chief Financial Officer the following actions be taken:

a) the Civic Administration BE AUTHORIZED to proceed with the issuance of debentures in the capital markets upon favourable market conditions to provide permanent financing for capital works in an amount not to exceed \$36,000,000; and,

b) the Civic Administration BE INSTRUCTED to schedule and convene an appropriately timed special Corporate Services Committee meeting upon successful placement of the City's debt in the capital markets to ensure adequate time for Council approval while adhering to the necessary financial settlement requirements.

**Motion Passed**

2.2 Provincial Dedicated Gas Tax Funds for Public Transportation Program 2019/2020

Moved by: M. van Holst  
Seconded by: E. Holder

That, on the recommendation of the Managing Director, Corporate Services and City Treasurer, Chief Financial Officer, the attached revised by-law, Appendix "A", BE INTRODUCED to authorize the Mayor and the City Treasurer/Chief Financial Officer to execute a Letter of Agreement between the Province of Ontario and the City of London with respect to the Dedicated Gas Tax Funds for the Public Transportation Program.

**Motion Passed**

2.6 2019 Compliance Report in Accordance with the Procurement of Goods and Services Policy

Moved by: M. van Holst  
Seconded by: E. Holder

That, on the recommendation of the Managing Director, Corporate Services and City Treasurer, Chief Financial Officer, the following actions be taken:

- a) as per the Procurement of Goods and Services Policy, Section 8.11 (c), the annual report of total payments where a supplier has invoiced the City a cumulative total value of \$100,000 or more in a calendar year, BE RECEIVED for information, as appended to the staff report dated April 14, 2020 as Appendix "A";
- b) the administrative contract awards for Professional Consulting Services with an aggregate total greater than \$100,000, as per Section 15.1 (g) of the Procurement of Goods and Services Policy, decentralized from Purchasing and Supply that have been reported to the Manager of Purchasing and Supply and have been reviewed for compliance to the Procurement of Goods and Services Policy, BE RECEIVED for information, as appended to the staff report dated April 14, 2020 as Appendix "B";
- c) the list of administrative contract awards for Tenders with a value up to \$3,000,000 that do not have an irregular result, as per Section 13.2 (c) of the Procurement of Goods and Services Policy, BE RECEIVED for information, as appended to the staff report dated April 14, 2020 as Appendix "C"; and
- d) the City Treasurer, or delegate, BE DELEGATED authority to, at any time, refer questions concerning compliance with the Procurement of Goods and Services Policy to the City's internal auditor. The City Treasurer, or delegate, is hereby further authorized to ratify and confirm completed awards or purchases between \$15,000 and \$50,000 where the City Treasurer or delegate is of the opinion that the awards or purchases were in the best interests of the Corporation.

**Motion Passed**

### 2.3 Year 2020 Tax Policy

Moved by: J. Morgan  
Seconded by: J. Helmer

That the following actions be taken with respect to property taxation for 2020:

- a) the attached proposed by-law BE INTRODUCED at the Municipal Council meeting to be held on April 21, 2020, reflective of committee recommendations in accordance with Sub-sections 308(4) and 308.1(4) of the Municipal Act, 2001, to set tax ratios in the various property classes in keeping with the Option AB2 presented in the staff report dated April 14, 2020;
- b) the proposed by-law, appended to the staff report dated April 14, 2020 as Appendix B, BE INTRODUCED at the Municipal Council meeting to be held on April 21, 2020, to fully utilize options available in 2020 to exclude properties in capped property classes which have reached current value assessment tax levels or higher in 2019, from being capped again in 2020 and future years;
- c) the proposed by-law, appended to the staff report dated April 14, 2020 as Appendix C, BE INTRODUCED at the Municipal Council meeting to be held on April 21, 2020 to initiate a four (4) year phase out of capping for any of the non-residential property classes, where London is eligible for such option, and exclude vacant land from the capping phase-out eligibility criteria where all properties must be within 50% of current value assessment (CVA) level taxes;
- d) the proposed by-law, appended to the staff report dated April 14, 2020 as Appendix D, BE INTRODUCED at the Municipal Council meeting to be held on April 21, 2020 to limit capping protection only to reassessment related changes prior to 2017, and that reassessment changes in capped classes thereafter would not be subject to the cap; and
- e) the proposed by-law, appended to the staff report dated April 14, 2020 as Appendix E, BE INTRODUCE Municipal Council meeting to be held on April 21, 2020 to adopt the capping formulae for the commercial, industrial and multi-residential property classes.

Yeas: (6): A. Kayabaga, M. van Holst, J. Helmer, J. Morgan, A. Hopkins, and E. Holder

**Motion Passed (6 to 0)**

### 2.4 Year 2020 Education Tax Rates

Moved by: J. Morgan  
Seconded by: M. van Holst

That, on the recommendation of the Managing Director, Corporate Services and City Treasurer, Chief Financial Officer, the following actions be taken:

- a) the by-law to levy education tax rates for 2020 BE INTRODUCED at the Council meeting of April 21, 2020, as appended to the staff report dated April 14, 2020 as Appendix "A"; and
- b) the Mayor BE REQUESTED to send a letter to the Minister of Finance on behalf of City Council requesting further clarification with respect to the long term intention of the current government, with respect to the business education property tax cuts that were temporarily frozen with the 2012 Provincial budget.

Yeas: (6): A. Kayabaga, M. van Holst, J. Helmer, J. Morgan, A. Hopkins, and E. Holder

**Motion Passed (6 to 0)**

2.5 Property Tax Deferral Options

Moved by: M. van Holst  
Seconded by: J. Morgan

That, on the recommendation of the Managing Director, Corporate Services and City Treasurer, Chief Financial Officer, the Civic Administration BE DIRECTED to set final billings for the 2020 taxation year based on Option 1 as outlined in this report with the following due dates:

a) for property tax installments: August 31st, 2020, October 31st, 2020, and December 15th, 2020; and

b) for those property owners on preauthorized payment: August 31st, 2020, September 30th, 2020, October 31st, 2020, November 30th, 2020, and December 15th, 2020.

Yeas: (6): A. Kayabaga, M. van Holst, J. Helmer, J. Morgan, A. Hopkins, and E. Holder

**Motion Passed (6 to 0)**

**3. Scheduled Items**

None.

**4. Items for Direction**

Moved by: E. Holder  
Seconded by: M. van Holst

That Items 4.1 (FCM) and 4.2 (AMO) BE APPROVED, as presented.

Yeas: (6): A. Kayabaga, M. van Holst, J. Helmer, J. Morgan, A. Hopkins, and E. Holder

**Motion Passed (6 to 0)**

4.1 Board of Directors - Federation of Canadian Municipalities

Moved by: E. Holder  
Seconded by: M. van Holst

That the following actions be taken with respect to the communication dated March 26, 2020 from Councillor J. Morgan regarding standing for re-election to the Federation of Canadian Municipalities' Board of Directors and his associated expenses:

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

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

WHEREAS an election of FCM's Board of Directors will be held this year;

BE IT RESOLVED that the Council of The Corporation of the City of London endorses Councillor Josh Morgan to stand for election on FCM's Board of Directors for the 2020/2021 term;

BE IT FURTHER RESOLVED that Councillor J. Morgan be reimbursed by The Corporation of the City of London, outside his annual expense allocation, for his campaign expenses in seeking re-election to the Board of Directors, in an amount of up to \$500, upon submission of eligible receipts; and

BE IT FURTHER RESOLVED that Council assumes all costs associated with Councillor J. Morgan attending FCM's Board of Directors meetings, the FCM Annual Conference and AGM and the Trade Show, during the 2020/2021 term.

**Motion Passed**

4.2 Association of Municipalities Ontario - Board of Directors, Large Urban Caucus

Moved by: E. Holder

Seconded by: M. van Holst

That the following actions be taken with respect to the Association of Municipalities of Ontario (AMO) Board of Directors:

- a) Councillor A. Hopkins BE ENDORSED to stand for election to the Association of Municipalities of Ontario (AMO) Board of Directors, Large Urban Caucus, for the 2020/2021 term;
- b) subject to Councillor A. Hopkins' successful election to the AMO Board of Directors, Large Urban Caucus, all associated cost to attend the Board of Directors meetings, AMO Conferences and other related commitments (Task Forces, Executive Committee, etc.) for the 2020/2021 term BE APPROVED for reimbursement by The Corporation of the City of London outside of her annual expense allocation; and
- c) Councillor A. Hopkins BE REIMBURSED up to \$500 for campaign-related expenses outside of Councillor A. Hopkins' annual expense allocation, upon submission of eligible receipts.

**Motion Passed**

**5. Deferred Matters/Additional Business**

None.

**6. Adjournment**

The meeting adjourned at 1:30 PM.

**REVISED  
Appendix "A"**

Bill No.  
2020

By-law No.

A By-law to authorize the execution of a Letter of Agreement for the transfer of Provincial Gas Tax funding.

WHEREAS section 5(3) of the Municipal Act, 2001, as amended, provides that a municipal power shall be exercised by by-law:

THEREFORE The Municipal Council of The Corporation of the City of London enacts as follows:

1. The Mayor and the City Clerk are hereby authorized to execute a Letter of Agreement for the transfer of Provincial Gas Tax funding under the Dedicated Gas Tax Funds for Public Transportation Program between the Province of Ontario and The Corporation of the City of London as outlined in Schedule "1" attached hereto. The Letter of Agreement shall form part of this by-law.
2. This by-law shall come into force and take effect on the day it is passed.

Ed Holder  
Mayor

Catharine Saunders  
City Clerk

First Reading –  
Second Reading –  
Third Reading –

## APPENDIX "A"

Bill No.  
2020

By-law No.

A by-law setting tax ratios for property classes  
in 2020.

WHEREAS section 308 of the *Municipal Act, 2001*, as amended, provides that the council of every single tier municipality in each year shall pass a by-law in each year to establish the tax ratios for that year for the municipality;

THEREFORE the Municipal Council of The Corporation of the City of London enacts as follows:

### 2020 MUNICIPAL TAX RATIO BY-LAW

1. The tax ratios as set out in column 3 of Schedule "A" of this by-law are hereby established for 2020 taxation.

#### Definitions - Realty Tax Classes and Realty Tax Qualifiers

2. For purposes of this by-law, Realty Tax Classes and Realty Tax Qualifiers (Taxable/PIL) under the Ontario Fair Assessment System (OFAS) are defined in Schedule "B" of this by-law and are indicated in the first two characters of the codes in column 2 of Schedule "A" of this by-law. Where there is more than one code in column 2 of Schedule "A" the codes are separated by a comma.

#### Administration of By-law

3. The administration of this by-law is assigned to the City Treasurer who is hereby authorized and directed to do such things as may be necessary or advisable to carry out fully the provisions of this by-law.

#### Commencement

4. This by-law comes into force on the day it is passed.

PASSED in Open Council on April 21, 2020. .

Ed Holder  
Mayor

Catharine Saunders  
City Clerk

First Reading – April 21, 2020  
Second Reading – April 21, 2020  
Third Reading – April 21, 2020

**SCHEDULE "A"**  
**By-law No.**

**MUNICIPAL TAX RATIOS**

<b>COLUMN 1</b>	<b>COLUMN 2</b>	<b>COLUMN 3</b>
<b>ABBREVIATED RATEABLE PROPERTY DESCRIPTION</b>	<b>CODE</b>	<b>YEAR 2020 TAX RATIOS</b>
com taxable farmland 1	c1n	0.750000
com taxable farmland 2	c4n	1.910000
Commercial small scale on farm	C7n	1.910000
commercial taxable – hydro	chn, xhn	1.910000
commercial taxable vacant - hydro	cjn, xjn	1.910000
commercial taxable - excess - hydro	ckn, xkn	1.910000
commercial taxable tenant of Province	cpn, xpn	1.910000
com taxable	ctn, xtn	1.910000
com taxable excess land	cun, xun	1.910000
com taxable vacant land	cxn, xxn	1.910000
office bldg taxable – hydro	dhn	1.910000
office bldg taxable	dtn, ytn	1.910000
office bldg taxable excess land	dun, yun	1.910000
farmland taxable fp	ffp	0.102820
farmland taxable fs	ffs	0.102820
farmland taxable no support	Ftn	0.102820
farmland taxable ep	ftep	0.102820
farmland taxable es	ftes	0.102820
parking lot taxable	Gtn	1.910000
industrial taxable farmland 1	i1n	0.750000
industrial taxable farmland 2	i4n	1.910000
industrial taxable – hydro	ihn, Jhn, isn	1.910000
industrial taxable-hydro- excess land	ikn, Jkn	1.910000
industrial taxable	itn, Jtn	1.910000
industrial taxable excess land	iun, Jun	1.910000
industrial taxable vacant land	ixn, Jxn	1.910000
large industrial taxable	Ltn, ktn	1.910000
large industrial excess land	Lun, kun	1.910000
multi-res taxable farmland 1 ns	m1n	0.750000
multi-res taxable farmland 1 ep	m1ep	0.750000
multi-res taxable farmland 1 es	m1es	0.750000
multi-res taxable farmland 1 fp	m1fp	0.750000
multi-res taxable farmland 1 fs	m1fs	0.750000
multi-res taxable farmland 2 ep	m4ep	1.711880
multi-res taxable fp	mtfp	1.711880
multi-res taxable fs	mtfs	1.711880
multi-res taxable ep	mtep	1.711880
multi-res taxable es	mtes	1.711880
multi-res taxable n	mtn	1.711880
pipeline taxable	ptn	1.713000
res/farm taxable 1 fp	r1fp	0.750000
res/farm taxable 1 fs	r1fs	0.750000
res/farm taxable farmland 1 ep	r1ep	0.750000
res/farm taxable farmland 1 es	r1es	0.750000
res/farm taxable farmland 2 ep	r4ep	1.000000
res/farm taxable -hydro fp	rhfp	1.000000
res/farm taxable-hydro fs	rhfs	1.000000
res/farm taxable-hydro ep	rhep	1.000000
res/farm taxable-hydro es	rhes	1.000000
res/farm taxable fp	rtp	1.000000



**SCHEDULE "A" CONTINUED**  
**By-law No.**  
**MUNICIPAL TAX RATIOS**

COLUMN 1	COLUMN 2	COLUMN 3
ABBREVIATED RATEABLE PROPERTY DESCRIPTION	CODE	YEAR 2020 TAX RATIOS
res/farm taxable fs	rfs	1.000000
res/farm taxable ns	rtn	1.000000
res/farm taxable ep	rtep	1.000000
res/farm taxable es	rtes	1.000000
shopping centre taxable	stn, ztn	1.910000
shopping centre excess land	sun, zun	1.910000
managed forest taxable fp	Tfp	0.250000
managed forest taxable fs	tfs	0.250000
managed forest taxable ep	tep	0.250000
managed forest taxable es	tes	0.250000
Landfill taxable	ht	2.818527
New multi-residential taxable	nt	1.000000

**SCHEDULE “B”  
By-law No.**

**Definitions of  
Realty Tax Classes and Realty Tax Qualifiers (Taxable/PIL) Under OFAS**

Realty Tax Class (RTC)	Description	Realty Tax Qualifier (RTQ)	Description
A	Theatre	A	Taxable: General Vacant Land
C, X	Commercial	B	Taxable: General Excess Land
D, Y	Office Building	D	Taxable: Education Only
E	Exempt	F	Payment-In-Lieu: Full
F	Farm	G	Payment-In-Lieu: General
G	Parking Lot	H	Taxable: Shared Payment-in-Lieu
I, J	Industrial	J	Taxable: Vacant Land, Shared Payment-in-Lieu
L, K	Large Industrial	K	Taxable: Excess Land, Shared Payment-in-Lieu
M	Multi-Residential	M	Taxable: General
N	New Multi-Residential	P	Taxable Tenant of Province
O	Other	Q	Payment-in-Lieu: Full Excess Land, Taxable Tenant of Province
P	Pipeline	T	Taxable: Full
Q	Professional Sports Facility	U	Taxable: Excess Land
R	Residential	V	Payment-in-Lieu: Full Excess Land
S, Z	Shopping Centre	W	Payment-In-Lieu: General Excess Land
T	Managed Forest	X	Taxable: Vacant Land
U	Utility Transmission / Distribution	Y	Payment-In-Lieu: Full Vacant Land
W	Railway Right-of-Way	Z	Payment-In-Lieu: General Vacant Land
H	Landfill	1	Taxable: Farmland 1
		2	Payment-In-Lieu: Full, Farmland 1
		3	Payment-In-Lieu: General, Farmland 1
		4	Taxable: Farmland II
		5	Payment-In-Lieu: Full, Farmland II
		6	Payment-In-Lieu: General, Farmland II
		7	Taxable commercial small scale on farm

Note that each RTC will be applied in combination with an appropriate RTQ.

All Realty Tax Classes and Realty Tax Qualifiers are letters or numbers.

Where there is more than one Realty Tax Class or Realty Tax Qualifier in a column they are separated by a comma.