

## THE CORPORATION OF THE TOWNSHIP OF WEST LINCOLN COUNCIL AGENDA

MEETING NO. SEVEN
Monday, April 22, 2024, 6:30 p.m.
Township Administration Building
318 Canborough Street, Smithville, Ontario

NOTE TO MEMBERS OF THE PUBLIC: All Cell Phones, Pagers and/or PDAs to be turned off. Members of the public who are attending and participating virtually are reminded to keep their microphones muted until they are acknowledged to speak. Additionally, for your information, please be advised that this meeting will be livestreamed as well as recorded and will be available on the Township's website.

**Pages** 

## SINGING OF "O CANADA" - SMITHVILLE CHRISTIAN HIGHSCHOOL Prior to commencing with the Council meeting, Mayor Ganann will provide the following announcements:

- Comments from the public for a matter that is on the agenda may be provided in person by attending the meeting and advising the Chair during the "Request to Address an Item on the Agenda" Section of the agenda.
- 2. For those individuals that are unable to attend the meeting in person, you may submit comments for matters that are on the agenda by either
  - emailing nfiorentino@westlincoln.ca before 4:30 pm. on the day of the meeting. Comments submitted will be considered as public information and be part of the public record; OR,
  - 2. by contacting the Clerk's Department to request a Zoom Link to attend the meeting virtually.
- Tonight's Council Meeting will be livestreamed as well as recorded and available on the Township's website

#### 2. LAND ACKNOWLEDGEMENT STATEMENT

The Township of West Lincoln, being part of Niagara Region is situated on treaty land. This land is steeped in the rich history of the First Nations such as the Hatiwendaronk (Hat-i-wen-DA-ronk), the Haudenosaunee (Hoe-den-no-SHOW-nee), and the Anishinaabe (Ah-nish-ih-NAH-bey), including the Mississaugas of the Credit First Nation. There are many First Nations, Métis,

and Inuit people from across Turtle Island that live and work in Niagara today. The Township of West Lincoln, as part of the Regional Municipality of Niagara, stands with all Indigenous people, past and present, in promoting the wise stewardship of the lands on which we live.

- 3. OPENING PETITION Councillor Mike Rehner
- 4. CHANGE IN ORDER OF ITEMS ON AGENDA
- 5. DISCLOSURE OF PECUNIARY INTEREST AND/OR CONFLICT OF INTEREST
- 6. REQUEST TO ADDRESS ITEMS ON THE AGENDA

**NOTE:** Requests to address items on the agenda are restricted to specific items as follows per Section 6.7 of the Procedural By-law:

#### 6.7 Public Comment at Council

There shall be no comments from the public permitted at Council unless:

- (a) a specific appointment has been scheduled; or,
- (b) an item is included under the "Other Business" or "Communications" or "Appointments" section of the agenda and relates to a matter which would normally be dealt with at Committee.

Chair to inquire if there are any members of the public present who wish to address a specific item on the agenda as permitted by Section 6.7 of the Procedural By-law.

#### 7. APPOINTMENTS/PRESENTATIONS

7.1 Carly Eckhardt, FACS NiagaraRe: Presentation - 3rd Annual Mountainview LemonAID Day for FACS

Re: Presentation - 3rd Annual Mountainview LemonAID Day for FACS Niagara

#### POWERPOINT PRESENTATION

Moved By	
----------	--

That the Council of the Township of West Lincoln hereby supports Family and Children's Services (FACS) Niagara and their upcoming fundraising and community event being Mountainview LemonAID Day to be held on Sunday, June 8, 2024 and encourage children, parents and families within our community to support and participate Mountainview LemonAID Day in the Township of West Lincoln.

#### 8. REGIONAL COUNCILLOR'S REMARKS

#### CONFIRMATION OF MINUTES

9.1 Council Minutes

Re: Minutes - March 25, 2024

Moved By Councillor Joann Chechalk

27

9

That the minutes of the open session portion of the March 25, 2024 regular Council Meeting, and the recommendations contained therein, be accepted.

9.2 Public Meeting Under the Planning Act

Re: Minutes - April 9, 2024

Moved By Councillor William Reilly

That, the minutes of the public meeting held on April 9, 2024 under Section 34 of the Planning Act with respect to:

 3118 Grassie Road (Sikender Gulacha) - Site Alteration Application

be accepted.

#### 10. COMMUNICATIONS

10.1 Mayor Cheryl Ganann

Re: Support of correspondence received from the Niagara Regional Labour Council in regards to declaring April 28th, 2024 a National Day of Mourning for Workplace death and injury.

Moved By Mayor Cheryl Ganann

- 1. That the correspondence received from the Niagara Regional Labour Council, dated March 24, 2024, be received; and
- 2. That the Township recognize the National Day of Mourning on April 28th, 2024 and fly all flags on Township properties at half mast on April 28th, 2024.
- 10.2 Councillor Shelly Bradaric

Re: Support of resolution from Canada Community Building Fund (CCBF) regarding Federal infrastructure funding not keeping pace with population growth.

Moved By Councillor Shelley Bradaric

WHEREAS, Canada is experiencing record population growth, having welcomed 1.25 million new Canadians last year alone; and

WHEREAS, According to the Canada Mortgage and Housing Corporation (CMHC) we need to build at least 3.5 million additional homes by 2030, and municipalities need to build or expand the infrastructure to accommodate this growth; and

WHEREAS, FCM has estimated that the cost of the municipal infrastructure required support housing development is, on average, in the range of \$107,000 per unit; and

50

54

WHEREAS, According to Statistics Canada the cost of upgrade *existing* municipal infrastructure so that it is in a state of good repair is in the range of \$170 billion; and

WHEREAS, Non-residential construction price inflation has risen by 29% since the end of 2020 and municipalities are facing soaring costs for infrastructure project without a corresponding growth in revenue; and

WHEREAS, Unlike federal and provincial revenue, municipal tax revenue has not increased in recent years along with inflation, economic growth or population growth; and

WHEREAS, Municipalities are facing a gap in federal infrastructure funding as the 10-year Investing in Canada Infrastructure Program has come to an end, the Canada Community-Building Fund is being renegotiated and the Permanent Public Transit Fund is set to start in 2026;

WHEREAS, The Canada Community-Building Fund (CCBF), which was formerly known as the federal Gas Tax Fund, provides more than \$2.4 billion in annual capital funding directly to municipalities through a predictable allocation mechanism, and municipalities of all sizes use the CCBF to deliver direct results for Canadians by building and renewing critical core public infrastructure, including water infrastructure, local roads, public transit and community, and cultural and recreational facilities; now therefore be it

**RESOLVED**, That the federal government work with agreement signatories and municipalities to maintain the CCBF as a source of direct, predictable, long-term funding for local infrastructure priorities; and be it further

**RESOLVED**, That the federal government commit, in Budget 2024, to the next generation of infrastructure programs, including a new program for water and wastewater infrastructure and an increase to the Disaster Mitigation and Adaptation Fund; and be it further

**RESOLVED**, That the federal government convene provinces, territories and municipalities to negotiate a "Municipal Growth Framework" to modernize the way that municipalities are funded in order to enable Canada's long-term growth.

10.3 Councillor Joann Chechalk

Re: Support and recognition of Canadian Viral Hepatitis Elimination Day

Moved By Councillor Joann Chechalk

13.

11.

12.

	1.	That the correspondence received from Niagara Health regarding Canadian Viral Hepatitis Elimination Day, dated June 15, 2024, be received; and	
	2.	That the Township of West Lincoln recognizes and accepts May 11, 2024 as Canadian Viral Hepatitis Elimination Day; and	
	3.	That May 11, 2024, being recognized as Canadian Viral Hepatitis Elimination Day in West Lincoln, be promoted on social media to raise awareness.	
MAYOF	R'S REM	ARKS	
REPOF	RT OF C	OMMITTEE	
12.1		g, Building & Environmental Committee nutes - April 9, 2024	56
	That the Environ	By Councillor William Reilly eminutes of the April 9, 2024 regular Planning, Building & mental Committee Meeting, and the recommendations ed therein, be accepted.	
12.2		stration, Finance & Fire Committee nutes - April 15, 2024	61
	That the	By Councillor Jason Trombetta e minutes of the April 15, 2024 regular Administration, Finance & mmittee Meeting, and the recommendations contained therein, epted.	
12.3		Norks & Recreation Committee nutes - April 15, 2024	96
	That the Recreat	By Councillor Mike Rehner eminutes of the April 15, 2024 regular Public Works & tion Committee Meeting, and the recommendations contained be accepted.	
STAFF	REPOR	TS	
13.1	Payroll	Director of Finance (Katelyn Repovs) and Property Tax and Coordinator (Lisa Kasko Young) commendation Report T-09-2024 - 2024 Tax Rate By-law	101
	Moved 1.	By Councillor Jason Trombetta That Recommendation Report T-09-2024 dated April 22, 2024, regarding the "2024 Tax Rate By-Law", be received; and	
	2.	That the 2024 tax rates attached as Schedule A to report T-09-	

2024 be approved; and,

3. That By-Law 2024-24 to set the rates of taxation for the year 2024 be approved.

#### 14. RECONSIDERATION

("Definition") This section is for a Member of Council to introduce a motion to reconsider action taken at this Council Meeting or the previous regular Council meeting. A motion to reconsider must be made by a Council Member who voted in the majority on the matter to be reconsidered. The Chair may rule that a motion to reconsider will be dealt with at the next following Council Meeting if for some reason it cannot be dealt with at this meeting.

#### 15. NOTICE OF MOTION TO RESCIND

("Definition") This section is for Council Members to serve notice of intent to introduce a motion to rescind action taken previously by Council. Notice served at this meeting will be for a motion to rescind at the next regular meeting.

#### 16. OTHER BUSINESS

16.1 Members of CouncilRe: Council Remarks

#### 17. NEW ITEMS OF BUSINESS

**NOTE:** Only for items that require immediate attention/direction from Council and must first approve a motion to introduce a new item of business.

#### 18. CONFIDENTIAL MATTERS

Moved By Councillor Shelley Bradaric

That the next portion of this meeting be closed to the public to consider the following pursuant to Section 239(2) of the Municipal Act 2001:

18.1 Interim Chief Administrative Officer and Treasurer (Donna DeFilippis) Re: Minutes of Settlement - Employee

#### Applicable closed session exemption(s):

- Advice that is subject to Solicitor-Client Privilege, including communications necessary for that purpose;
- Personal matters about an identifiable individual, including municipal or local board employees;
- Labour relations or employee negotiations.

18.2 Interim Chief Administrative Officer and Treasurer (Donna DeFilippis)

Re: Performance Review/Status Update

VERBAL UPDATE

#### Applicable closed session exemption(s):

- Personal matters about an identifiable individual, including municipal or local board employees.
- 18.1 Interim Chief Administrative Officer and Treasurer (Donna DeFilippis)Re: Minutes of Settlement Employee
- 18.2 Interim Chief Administrative Officer and Treasurer (Donna DeFilippis)
   Re: Performance Review/Status Update
   VERBAL UPDATE

#### 19. BY-LAWS

Moved By Councillor Joann Chechalk

- 1. That, leave be granted to introduce By-laws # 2024-21, 2024-22, 2024-23, 2024-24, 2024-25, 2024-26, 2024-27 and 2024-28, and that the same shall be considered to have been read a first, second, and third time with one reading, and are hereby adopted; and,
- 2. That, the Mayor and Clerk be and are hereby authorized to sign and affix the Corporate Seal thereto, any rule of this Council to the contrary notwithstanding.
- 19.1 BY-LAW 2024-21
  Being a By-law to regulate the Parking of Motor Vehicles on lands which are not highways.
- 19.2 BY-LAW 2024-22
  A By-law to amend By-law 2014-67, being a By-law to establish a system for Administration Penalties respecting the stopping, standing and parking of vehicles.
- 19.3 BY-LAW 2024-23
  A By-law to amend By-law 2019-83 being a By-law under the Building
  Code Act respecting construction demolition, change of use, occupancy permits, transfer of permits, inspection and associated fees.
- 19.4 BY-LAW 2024-24
  Being a By-law to adopt the estimates for the year 2024 and to set the rates of taxation for the year 2024.
- 19.5 BY-LAW 2024-25
  Being a By-law to authorize an agreement between the Corporation of the Township of West Lincoln, The Corporation of the Wainfleet and Da-Lee Dust Control for the supply and application of dust control material for the three-year term 2024 to 2026.
- 19.6 BY-LAW 2024-26 122
  A By-law to authorize an agreement between the Corporation of the

#### Council - April 22, 2024

19.7

19.8

of Cemetery Grounds Maintenance Services for a period of five years effective May 2024 to December 2028.	
BY-LAW 2024-27 A By-law to authorize an agreement between the Corporation of the Township of West Lincoln and Walkers Construction Limited for the 2024 Road Rehabilitation work project.	123
BY-LAW 2024-28 A By-law to adopt, confirm and ratify matters dealt with by Council Resolution	124

Township of West Lincoln and Kelly Digs Landscaping for the provision

#### 20. ADJOURNMENT

The Mayor to declare this meeting adjourned at the hour of \_\_\_\_\_.

3<sup>rd</sup> Annual Mountainview LemonAID Day for FACS Niagara

LEMON

## Hello!

I represent

FACS NIAGARA \*\*
FOUNDATION \*\*



## Kids Helping Kids

- Mountainview LemonAID Day is a community driven event, encouraging kids to help kids by raising funds to send children to summer camp.
- On Saturday, June 8, teams of kids and their families will set up lemonade stands across Niagara to ask for donations.





There are so many children in our community who deserve an opportunity to be with friends, connect with nature, and make lasting childhood memories.

Anna Bozza FACS Niagara CEO





I would like to thank you for both of the Camps, especially that sleepout comp.

It was very fun, I made friends did

for activities and learned new things.

overall I would definelly like to go

back next year. sincelly,

> Camp Attendee Summer 2023



More than

# \$100,000

Raised in 2023 to send local children to over 500 weeks of summer camp

## In 2023





## In 2022-2023

#### FACS Niagara served:

An average of 400 children in care each month

More than 600 families that receive ongoing services to help them be at their best.



FACS' goal is to give children we serve a summer camp experience!

## One Hundred Stands Across

receive everything needed to run a LemonAID stand!

- LemonAID Stand & Banner
- T-shirts & hats
- Lemonade Concentrate
- Pitchers
- 100 cups and stickers & more!



# 100%

of proceeds go towards sending local children and youth to summer camp.



## More Info

facsniagarafoundation.org

905.937.7731









# Thank You! Questions?

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### Request to Speak at a Meeting

If you are interested in appearing in person at a Council or Standing Committee meeting to present information or an opinion on a matter, please fill in the form below.

Full Name *
Carly Eckhardt
Phonetic Pronunciation of Name
CAR-LEE ECK-Heart
Pronouns
she/her
Mailing Address *
Mailing Address *
82 Hannover, St. Catharines, ON
Email Address *
carly.eckhardt@facsniagara.on.ca
Phone Number *
9059377731
Contact Preference *
♠ Email
Who are you representing? *
Group or Organization
C Another Individual
Group or Organization Name (If Applicable)

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**FACS Niagara** 

Township/Town/C	city *	
St. Catharines		
Postal Code *		
L2R 7P7		
Will you require a	an accessibility accommodation? *	
No		
Presenta	tion Details	
Presenta		
Requested Meeti		
Requested Meeti	ing Type *	
Requested Meeti	ing Type *	
Requested Meeti Council Requested Meet	ing Type *	#
Requested Meeti Council  Requested Meet 4/22/2024	ing Type * ing Date *	
Requested Meeti Council  Requested Meet 4/22/2024  Is this delegation	ing Type *  ing Date *  n request in relation to an agenda item? *	#
Requested Meeti Council  Requested Meet 4/22/2024  Is this delegation	ing Type * ing Date *	<b>#</b>
Requested Meeti Council  Requested Meet 4/22/2024  Is this delegation Yes	ing Type *  ing Date *  n request in relation to an agenda item? *	
Requested Meeti Council  Requested Meet 4/22/2024  Is this delegation Yes	ing Type *  ing Date *  request in relation to an agenda item? *  No	
Requested Meeti Council  Requested Meet 4/22/2024  Is this delegation Yes  How would you p	ing Type *  ing Date *  request in relation to an agenda item? *  © No  prefer to attend this meeting? *	
Requested Meeti Council  Requested Meet 4/22/2024  Is this delegation Yes  How would you p	ing Date *  In request in relation to an agenda item? *  No  Prefer to attend this meeting? *  Online	
Requested Meeti Council  Requested Meet 4/22/2024  Is this delegation Yes  How would you pure In-Person	ing Date *  In request in relation to an agenda item? *  No  Prefer to attend this meeting? *  Online	

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Yes

No

🕼 In Favour	tion on this issue/agenda item?	C Other
Please provide th	e key points of your presentat	ion. *
Annual Mountain around the entire Building Group t		place Saturday, June 8, 2024 we are working with Mountainview pers to raise money to send kids to
	•	t raised over \$100,000, providing kids in the care of FACS Niagara.
	o garner support from council a emonAID Day for FACS Niagar	-
Are you expecting your presentation  ?  Yes		ation from Council in response to
Please explain wh	at response you would like to	see from Council. 😯
	o garner support from council a emonAID Day for FACS Niagar	•
Do vou have an e	ectronic presentation? *	
© Yes	♠ No	

Please provide any additional comments you may have in regards to your delegation request.
I do have an electronic presentation however my PowerPoint will not upload.  Happy to email it to you afterwards.
Acknowledgements and Consent *
I understand that I only have ten (10) minutes to present.
I understand that I can only address Council on the same issue once.
I understand that inappropriate behaviour, action and/or treatment of Council and/or staff will not be permitted before, during or after my presentation.
I understand that delegations are approved on a first come first serve basis, with a maximum of four being allowed per meeting, and that submission of a delegation request does not guarantee a spot at my preferred meeting.
I understand that I must present concisely and remain on topic throughout the entire presentation.
✓ I understand that the Township of West Lincoln Council and Committee meetings are     publically broadcast on the internet and that my information will become part of the     Township's public record.
I understand that personal information on this form is collected under the authority of Section 6 of the Township of West Lincoln's Procedural By-Law for the purpose of contacting individuals and/or organizations requesting an opportunity to appear as a delegation before a Committee or Council.
Signature *

		4	_	-4
1	9	т	Δ	•

4/2/2024

#### Thank You

Thank you for your submission. Please be advised that you will be contacted by email or by phone by a member of the Clerk's Department to confirm your appointment, provide further details and/or clarify any issues.



## THE CORPORATION OF THE TOWNSHIP OF WEST LINCOLN COUNCIL MINUTES

MEETING NO. SIX March 25, 2024, 6:30 p.m. Township Administration Building 318 Canborough Street, Smithville, Ontario

Council: Mayor Cheryl Ganann

Councillor Shelley Bradaric Councillor Joann Chechalk Councillor William Reilly Councillor Jason Trombetta

Absent: Councillor Terry Bell (Notification provided with regrets)

Councillor Mike Rehner (Notification provided with regrets)

Staff: Mike DiPaola, Acting Chief Administrative Officer

Nancy Fiorentino, Interim Director of Legislative Services/Clerk

Cindy Weir, Chief Executive Officer, Library Kevin Geoghegan, IT Help Desk Analyst

Attendees: Regional Councillor Albert Witteveen

Jason Snyder, Crime Stoppers\*

\*Part-Time Attendee

#### 1. SINGING OF "O CANADA" - Cairn Christian School

#### 2. LAND ACKNOWLEDGEMENT STATEMENT

The Township of West Lincoln, being part of Niagara Region is situated on treaty land. This land is steeped in the rich history of the First Nations such as the Hatiwendaronk, the Haudenosaunee, and the Anishinaabe, including the Mississaugas of the Credit First Nation. There are many First Nations, Métis, and Inuit people from across Turtle Island that live and work in Niagara today. The Township of West Lincoln, as part of the Regional Municipality of Niagara, stands with all Indigenous people, past and present, in promoting the wise stewardship of the lands on which we live.

#### 3. **OPENING PETITION - Councillor Shelley Bradaric**

Councillor Bradaric read the opening petition.

#### 4. CHANGE IN ORDER OF ITEMS ON AGENDA

There were no changes in order of items on the agenda.

### 5. DISCLOSURE OF PECUNIARY INTEREST AND/OR CONFLICT OF INTEREST

There were no declarations of pecuniary interest and/or conflicts of interest.

#### 6. REQUEST TO ADDRESS ITEMS ON THE AGENDA

There were no requests to address items on the agenda.

#### 7. APPOINTMENTS/PRESENTATIONS

7.1 Jason Snyder and Mike Britton, Crime Stoppers

Re: An Overview of the Crime Stoppers Organization and community partnerships

Jason Snyder, representing Crime Stoppers, appeared before Council and provided a PowerPoint Presentation (attached as Schedule "A") regarding Crime Stoppers.

In response to questions from Council, Mr. Snyder noted the following:

- A caller's identity always remains anonymous. Crime Stoppers does not collect personal information.
- Any reward provided to an anonymous caller is provided in cash at the bank using a reference number that is automatically generated to maintain the anonymity of the process.
- Interested persons who wish to volunteer for Crime Stoppers can do so by requesting to volunteer via their website: <a href="https://crimestoppersniagara.ca/contact-us-3/">https://crimestoppersniagara.ca/contact-us-3/</a>.

**Moved By** Councillor Joann Chechalk **Seconded By** Councillor Jason Trombetta

1. That the Director of Public Works be requested to work with Crime Stoppers respecting the placement of Crime Stoppers signage on select roadways and to report back to a future Public Works meeting; and 2. That the Director of Legislative Services be requested to review placing a link to the Crime Stoppers website on the Townships' "Report a Concern" page on the website.

Carried

#### 8. REGIONAL COUNCILLOR'S REMARKS

Regional Councillor Albert Witteveen read from a prepared statement (attached as Schedule "B").

#### 9. CONFIRMATION OF MINUTES

9.1 Council Minutes

Re: Minutes - February 26, 2024

**Confidential Minutes Under Separate Cover** 

**Moved By** Councillor Joann Chechalk **Seconded By** Councillor Shelley Bradaric

- That the minutes of the open session portion of the February 26, 2024 regular Council Meeting, and the recommendations contained therein, be accepted; and
- That the confidential minutes relating to the closed session portion of the February 26, 2024 regular Council Meeting be accepted; and that the minutes remain confidential and restricted from public disclosure in accordance with exemptions provided in Section 239 of the *Municipal Act*.

Carried

#### 9.2 Special Council Minutes

Re: Minutes - March 19, 2024

**Confidential Minutes Under Separate Cover** 

**Moved By** Councillor Shelley Bradaric **Seconded By** Councillor Jason Trombetta

- 1. That the minutes of the March 19, 2024 Special Council Meeting, and the recommendations contained therein, be accepted; and,
- 2. That the confidential minutes relating to the closed session portion of the March 19, 2024 Special Council Meeting be accepted; and that the minutes remain confidential and restricted from public

disclosure in accordance with exemptions provided in Section 239 of the *Municipal Act*.

Carried

#### 10. COMMUNICATIONS

10.1 Mayor Cheryl Ganann

Re: Support of resolution from the Town of Lincoln in regards to calling for a comprehensive review and overhaul of the emergency management and Civil Protection Act, 1990

Moved By Mayor Cheryl Ganann Seconded By Councillor Shelley Bradaric

That, the correspondence received from Julie Kirkelos, Town Clerk of the Town of Lincoln, dated December 14, 2023, be received and supported.

Carried

#### 11. MAYOR'S REMARKS

Mayor Ganann read from a prepared statement.

This statement has been attached to the minutes as Schedule "C".

#### 12. REPORT OF COMMITTEE

12.1 Planning/Building/Environmental Committee

Re: Minutes - March 4, 2024

**Confidential Minutes Under Separate Cover** 

Moved By Councillor William Reilly Seconded By Councillor Joann Chechalk

- That the minutes of the March 4, 2024
   Planning/Building/Environmental Committee Meeting, and the recommendations contained therein, be accepted; and
- That the confidential minutes relating to the closed session portion of the March 4, 2024 Planning/Building/Environmental Committee meeting be accepted; and that the minutes remain confidential and restricted from public disclosure in accordance with Section 239 of the *Municipal Act*.

Carried

#### 12.2 Administration/Finance/Fire Committee

Re: Minutes - March 19, 2024

**Moved By** Councillor Jason Trombetta **Seconded By** Councillor Shelley Bradaric

That the minutes of the March 19, 2024 Administration/Finance/Fire Committee Meeting, and the recommendations contained therein, be accepted.

Carried

#### 12.3 Public Works & Recreation Committee

Re: Minutes - March 19, 2024

**Moved By** Councillor Jason Trombetta **Seconded By** Councillor William Reilly

That the minutes of the March 19, 2024 Public Works & Recreation Committee Meeting, and the recommendations contained therein, be accepted.

Carried

#### 13. RECONSIDERATION

There were no motions introduced to reconsider action taken at this Council meeting or the previous regular Council meeting.

#### 14. NOTICE OF MOTION TO RESCIND

No notices of intent to introduce a motion to rescind action taken previously be Council were brought forward by any Council members.

#### 15. OTHER BUSINESS

#### 15.1 Members of Council

Re: Council Remarks

Members of Council wished the public a Happy Easter and noted the Easter events being hosted by the Township.

Councillor Reilly added that the next Planning, Building and Environmental Committee meeting has been moved from Monday April 8, 2024 to Tuesday April 9, 2024, due to the Total Solar Eclipse.

#### 16. NEW ITEMS OF BUSINESS

There were no motions to introduce new items of business.

#### 17. BY-LAWS

**Moved By** Councillor Shelley Bradaric **Seconded By** Councillor Joann Chechalk

- 1. That leave be granted to introduce By-laws 2024-16, 2024-17, 2024-18, 2024-19 and 2024-20 that the same shall be considered to have been read a first, second, and third time with one reading, and are hereby adopted; and,
- 2. That the Mayor and Clerk be and are hereby authorized to sign and affix the Corporate Seal thereto, any rule of this Council to the contrary notwithstanding.

Carried

#### 17.1 BY-LAW 2024-16

A By-law to authorize a financial agreement with R.V.L Contracting Inc. for the construction of street and sidewalk improvements on Spring Creek Road.

#### 17.2 BY-LAW 2024-17

A By-law to appoint a Building Inspector, Municipal By-law Enforcement Officer, and property Standards Officer (Tafadzwa Tsuro).

#### 17.3 BY-LAW 2024-18

A By-law to provide for the regulation of traffic on a public highway (speed reduction in front of 1794 Caistor Centre Road).

#### 17.4 BY-LAW 2024-19

A By-law to authorize an agreement between the Corporation of the Township of West Lincoln and Urban & Environmental Management Inc. for the St. Anns Road Reconstruction Project.

#### 17.5 BY-LAW 2024-20

A By-law to adopt, confirm and ratify matters dealt with by Council Resolution.

#### 18. CONFIDENTIAL MATTERS

There were no confidential matters.

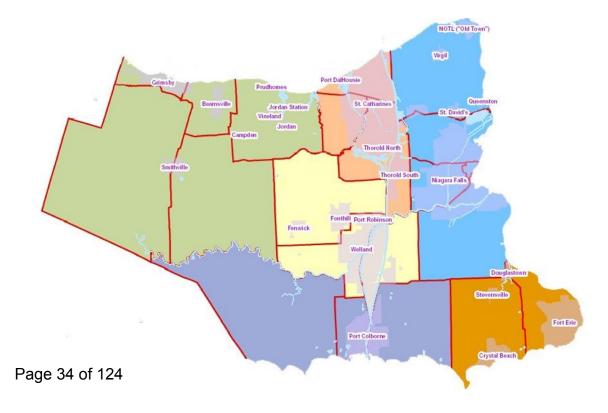
19.	ADJOURNMENT				
	The Mayor declared this meeting adjourned at the hour of 7:45 p.m.				
_	NANCY FIORENTINO, CLERK	MAYOR CHERYL GANANN			







The purpose of Crime Stoppers is to overcome fear of reprisal and encourage the public to anonymously become involved is assisting law enforcement agencies in the apprehension and conviction of criminals.



Total fundraising, Sponsorship, and Donations yielded a \$3.74 return on investment for our local community.

374%

Each Category below far outstrips what Crimestoppers took in.

Crime doesn't pay, Crimestoppers does.

How has Niagara Regions investment helped our Regions community and residence?

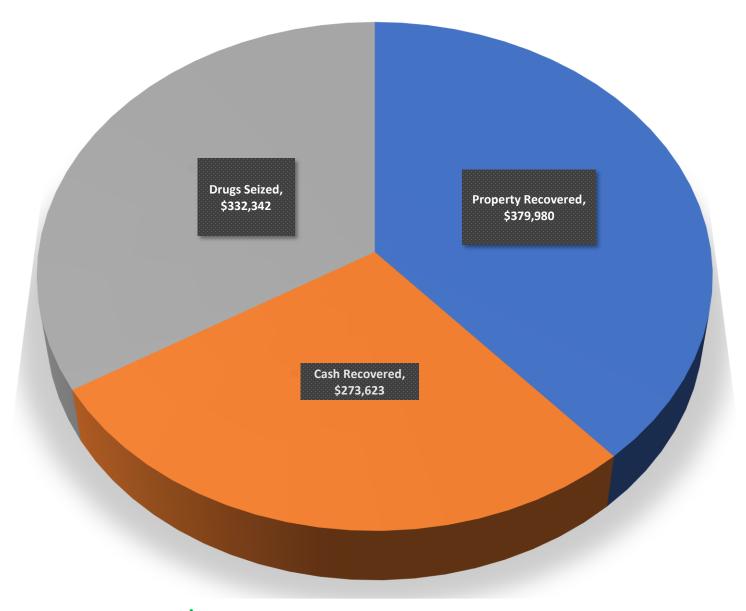
Drugs Seized: \$332,342

Property Recovered: \$379,980

Cash Recovered \$273,623



#### Total seizure & recovery of \$985,945



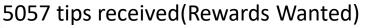
That's a returge ഒf റ്റി 3.74 on every dollar our community invested!

How has Niagara Regions investment helped our Regions community and residence?

Drugs Seized: \$332,342 Property Recovered: \$379,980 Cash Recovered \$273,623 \$3.74 return on every dollar



#### What I can measure.



- Average of 4.6 tips every day
- Average of 32 Tips per week

#### What I can't measure

How many would report without guaranteed anonymity?



Our tips generated - 125 Arrests

- 289 Charges laid

These arrests and charges allowed our police to clear 84 cases off their

- How many of these would still be under investigation?
- How many of these would even be known?
- How much investigation time was saved?
- How many future crimes were prevented?



workload.

- How many officers were freed up to work on other cases?
- How long would have these 84 cases taken to close w/out tips?
- Would all of them even get closed?



6 Guns off the streets of our community

- Were lives saved?
- Were police saved form an armed standoff?
- Was an officer saved from having to shoot someone?

Not everything that counts can be counted, and not everything that can be counted counts. - William Bruce Cameron

How has Niagara Regions investment helped our Regions community and residence?

- Drugs Seized: \$332,342
- Property Recovered: \$379,980
- Cash Recovered \$273,623 \$3.74 return on every dollar
- 5057 Anonymous tips received
- 125 Arrests
- 289 Charges Laid
- 84 Cases cleared
- 6 Guns off our streets





### Crime Stoppers Niagara has become and essential tool to media and police when calling for information from the public.

Members of the public who wish to provide information anonymously can contact Crime Stoppers of Niagara online or by calling 1-800-222-8477. Crime Stoppers offers cash rewards to persons who contact the program with information that leads to an arrest.

"The homicide investigation of Raymond Riley had gone cold and no new information was coming into investigators. A media release was put out to the public with photographs and video of the suspects involved, in an effort to learn the ty of these vivides of the suspects involved, in an effort to learn the ty of these vivides of the suspects involved, in an effort to learn the type of these vivides of the suspects involved, in an effort to learn the type of these vivides of the suspects involved, in an effort to learn the type of these vivides of the suspects involved, in an effort to learn the type of these vivides of the suspects involved. investigative means, in solidifying the identity of the individuals resp sible, put before the courts to answer the charge of first degree murder.

### **Detective Sergeant David Pierini**

Niagara Regional Police Service



David.Pierini@niagarapolice.ca 5700 Valley Way, Niagara Falls, Ontario L2E 1X8 (905) 688-4111 Ext 1009134

UNITY I LOYALTY I RESPONSIBILITY

Rose said police continue to investigate the murder, and — as is the case in most active investigations — know there are witnesses out there who have yet to come forward. That is the reality of any investigation, and is why Crime Stoppers has become a "valuable" partner for police, giving those scared for their safety, or who may fear repercussions, an anonymous option. - Excerpt from stcatharinestandard.ca

"This partnership is invaluable in empowering our community to take an active role in crime prevention and offering the ability to anonymously report information they may have to aid our investigators in their efforts to bring individuals to justice," said

Niagara Regional Police Chief Bryan MacCulloch.

The investigation remains ongoing and Niagara police are asking anyone with information to contact Det. Sergeant Andrew Knevel at (905) 688-4111, dial option 3, and extension

The investigation remains ongoing and Niagara police are asking anyone with information to contact Det. Sergean Page 37 (sh424) at (905) 688-4111, dial option 3, and extension 1009104. The public can also call Crime Stoppers anonymously at 1-800-222-8477.

AMBER ALERT · Female, 9 years old · 4'2" thin build mother, Allana HAIST, in the King Street area of



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- Guns off our streets
- Essential tool for Police and Media



Education & Awareness.

Be Aware Take Care Program.

In partnership with the Niagara Elder abuse prevention network have put together a seminar on several aspects of targeted crime that uniquely victimize Niagara Region elder population.

### Topics Covered:

- Targeted Scams
- Targeted fraud
- Personal Safety
- Home Security
- Crime Prevention Etc.

Crimestoppers has put on

- ☐ 32 Presentations
- ☐ 641 individuals educated

Niagara Elder Abuse Prevention Network in partnership with Crime Stappers of Niagara present

# BE AWARE... TAKE CARE

A Safety Guide for our Community

### If you are interested in receiving a presentation to:

- Learn about Frauds & Scams and how to protect yourself
- . Explore Powers of Attorneys
- . Gain a better understanding of Elder

### Abuse

 How to receive a free copy of the Be Aware...Take Care booklet

### **Upcoming Presentation:**

To: Probus Social Club in St. Catharines Date: Tuesday, October 10th, 2023

Time: 10:00am Where: Lions Hall 732 Niagara Street

St. Catharines, Ontario L2M 7W7

Please contact for more information:

### **Brooklyn Mercer**

Administrative Coordinator, Elder Abuse Program

Crime Stoppers of Niagara

(905) 324 8522

brooklyn@niagaratips.com

crimestoppersniagara.ca







Apart from taking tips on unsolved crimes, Crime Stoppers of Niagara has worked to increase the awareness of concerns in the region, including illegal dumping, elder abuse, improving the safety and security of students, guarding against human trafficking and combating illegal drugs.

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### Community engagement and public campaigns.

- Elder Abuse Awareness
- Human Trafficking Awareness
- Illegal Dumping Awareness
- Fight for Youth campaign
- Online Shopping campaign
- Be Aware take care booklet campaign
  - 1700 Booklets sent out in relation.

# Five Tips For Online Shopping Safety I 2 Anguard and with the substantial and the report of the region of the reg



### Crime Stoppers of Niagara

- May 9 media event showcased the official partnership, garnered substantial media coverage
- Ontario chapter of Crime Stoppers encouraging other municipalities to follow
- Increase in exposure, media outlets and community awareness



24Crime Stoppers of Niagara vice-chair Sandie Bellows speaks at Tuesday's event about how the funds from Fight for Youth will help make life safer for Niagara kids. With her are Ernie Sibbet and Barry Diamond. - Paul Forsyth/Metroland









What are our plans this coming year to try and help our community more?

**Educating Vulnerable** populations with specific and unique programs targeted directly at those specifically affected is the best way we know to get the message out.

We have developed our programs for the elderly and their specific concerns, Now we need to do it for the young.

### Human Trafficking awareness campaign and education Create a Niagara based Post signs in secondary human trafficking awareness campaign. what to look for. Recruit older kids to Design an education present to younger kids package and present to E: Grade 12 present to Grade 8 or 9 students grade 8. covering: How to spot the warning How to avoid it What to do if you believe Educate on tactics employed in grooming it is happening to someone you know Promote conversation What to do if you believe within the young it is happening to you 'If you think education is

expensiver devication realizance.

If you answered yes to any of the above questions, then you may be a victim of human trafficking.

### Here's what you can do:

- Contact police or emergency services by calling 91
- Call the Canadian Human Trafficking Hotline at 1-833-900-1010
- Submit an anonymous tip to Crime Stoppers



CRIME STOPPERS 1-800-222-TIPS



### **General warning signs**

### Are they...

- △ Being controlled by others, driven to and from locations, and/or escorted at all times?
- Being controlled and watched by others or having someone speak for them in public?
- △ In possession of their passport or other identification?
- △ In possession of hotel keys?
- In control of their own money or cellphone, or do they have more than one cellphone in their possession?
- Unfamiliar with the neighborhood they live or work in?
- △ Moving frequently or claiming to be "new" or "just visiting"?
- △ Allowed to contact family or friends?
- △ Lying about their age or other personal information?
- Providing scripted or rehearsed answers to

### Physical appearance Do they...

- △ Dress in clothing that
- △ Dress in clothing tha year or context?
- Suddenly have exper hair, or nails?
- △ Have branding with or symbol?
- A Have bruises or other including malnourish
- △ Lack basic medical s
- △ Show signs of being g or tortured?



# For Your Consideration

- Free up time from fundraising
- Allow for some semblance of a budget to be created.
- Bring further awareness to the program.
- Bring further awareness to the tip line.



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- Education & Engagement
- Community Engagement
- Public Campaigns



Ernie Sibbet

Board Chairman
Chair - Elder Abuse Program
Chair - Fundraising Committee
Jason Snyder

Vice Chair

Ana Cabansay

Treasurer

**Jake Orr** Board Member

**Brooklyn Mercer** Elder Abuse Program

Coordinator

**Ziad Hajifazul** Board Member

Mike Britton

**Board Member** 

Peter Holman.

**Board Member** 

Joey Burke

Board Member Mark Stevens

Board Member

Board Member Tom Easnor

Board Member

**Derrick Tomlinson** 

Board Member

Thank you for your ongoing support

We depend on the regions continued support

Please help us continue to support our community.

Regional Councillors Report for March 25, 2024

Good evening Mayor, councillors, staff and members of the public. I would like to start this evening on recognizing Justin Paylove and staff for sending out the weekly correspondence which has assisted me in having councillors informed of local and provincial concerns on a weekly basis. So i wanted to cover some Regional updates this evening on some events that will be taking place within our Region. First the Mayor and myself will be attending the Niagara week at Queen's Park, this will begin on May 13 and run to May 17th. The kick off will be on May 13th and a number of issues and concerns will be brought forward on behalf of the Region. Highlighted topics will be, construction of the new South Niagara Wastewater plant, consolidation of the Housing Master Plan, Shared services, sustainable funding for provincially funded mandated programs. Secondly we have the World Rowing event coming on August 19-25 this 8 day event will be hosted at the Henley Rowing centre in Port Dalhousie. And we all have heard and are preparing for the solar eclipse happening on April 8th.

An update on the every other week collection for the Region, we now have 3 years of data collected and a summary goes like this. In 2019 before the changes we collected 72,500 tonnes of household garbage, 32,226 of organics and 37,369 of curtsied recyclables. No moving year end 2023 we have collected 56,535 tonnes of household garbage and 39,024 of organic and 36,786 of curbside recyclables. This reflects a 22% reduction to our landfill site with an increase collection and processing of organics by 21% These number are worth celebrating as this will add life to our current landfilling capacity while alternative systems are investigated.

On another Public Works note plans are in the works to expand the volume of treated water at the Grimsby water treatment plant this year to meet new and anticipated residential growth today and into the future. So our Regional tax dollars are being spent to provide reliable infrastructure to our residences.

I also wanted to touch on a report on Physician recruitment review that we were presented last month. So some Niagara statistics goes like this, we have 265 family physicians with 236 who are associated with a MOHLTC enrolment model, we have 15% of the 265 that are over 65 years of age, Niagara has a physician capacity of 69% which enrolls 329,910 residences and lastly our population has increased to 477,000 so we should have 346 family doctors in total so we are short 81 doctors here in Niagara. This leaves 111,780 residence with out a family doctor. ( ratio is 1380 patients to one doctor). So the challenges are the supply of doctors

coming from Canadian programs is 400 every year which is a significant short fall that is needed. Also fewer medical students are choosing family medicine and as you can imagine there is plenty of competition across the region/province/country.

Many strategies are being explored in trying to solve this challenge, increase additional residency spots, to qualifying new Canadians with past education from abroad on writing the Qualified exams, these are but a few initiatives that are being explored.

On the Child care and Early Years direction was given to the Regional Chairs office to request additional funding for the program in transitional grant to support the additional responsibilities of the service system manager as per the program to 2.2 million. This was to reflect the admisinistrative funding cap to be maintained to 10% instead of 5%. On March 4 th Public Health and Community services we had two presentations sharing with us our community Health Status assessment What was identified was conditions and diseases that burdened Niagara residences based from 11 categories. The top health conditions were 1 Heart disease, 2 accidental falls, 3 chronic lower respiratory diseases, 4 diabetes, and 5 cerebrovascular disease - strokes. Chronic lower respiratory disease, accidental poisonings, dementia and alzheimer's

all saw increases from the assessment. Self rated Mental health status of Niagara individuals 12 and older rated their mental health as very good or excellent 62.2% felt this way. Identified by the community health and quality of life themes were access to health care, addictions, food security, homelessness, mental health and poverty. This type of assessment is good for health care providers to assist in the focus of care towards our Niagara residences.

Our second presentation that day was to give an overview of the Poverty reduction strategy for 2024-2028 working within councils priorities under Equitable region. To list the items on How to create change fall into categories as access to services, leveraging voices of lived expertise, diversity, equity and inclusion. Changing mindsets advocacy and funding. The strategy identified areas of focus being indigenous well being, food security, housing, income, early child development, employment. mental health and addiction and transportation. Obviously poverty is unique to each person, it is complex with no single solution, but it is a human right issue. Staff will continue to engage with local municipalities on recommendations on each communities input and best practises. To note it is complex but a well laid out strategy is important for successful out comes.

Again thank-you for allowing me to report on what the Niagara Region is working for all our residences here in Niagara.

If any councillors have any questions on my report I will be happy to answer them to the best of my abilities.

Albert W

### Council Meeting, March 25/24 Mayor's Remarks

It has been another busy time period since I last reported at our Council meeting on February 26.

During the afternoon of February 27, Team West Lincoln took part in the Big Brother/Big Sisters Bowling for Kids' Sake Corporate Challenge. Our team, consisting of 3 staff members- Barb Hutchinson, Noah Nickel and Beth Audet along with Councillors Chechalk and Reilly and myself collectively helped to raise just over \$1000 towards this worthwhile cause. Thanks to our bowlers and our sponsors for your support.

On the morning of February 28th, I had a meeting with Dr. Lesley Rigg, President and Vice-Chancellor of Brock University accompanied by 2 of her senior staff members visited West Lincoln to discuss possible current and future collaboration opportunities between the university and our Township. Some of this discussion was focused on the potential placement of Co-op students in our various departments. That same evening, I attended the Public Information Centre organized by our staff for the residents of Killins, Barbara and Brooks Circle to learn about the upcoming water/wastewater and road work in their neighbourhood. This was a well-attended session that was greatly appreciated by the residents involved. Thank you to the Public Works staff for organizing and running this public event.

The entire morning of February 29th was taken up by a meeting of the Niagara Older Adults Association in Thorold. It was the first time that this Niagara-wide organization of Age-Friendly Advisory Committees has joined together for an in person meeting, since before Covid, although there have been several virtual meetings. It was a great opportunity to share ideas and/or concerns and to hear about upcoming events throughout the Region. I am very pleased that our staff member, Brianne Parsons was able to attend this meeting and that we now have a staff person attached to such meetings representing West Lincoln. The ability for her to network with her counterparts in the other Niagara municipalities will help to enhance future programming in West Lincoln as these Region-wide staff members also share their expertise in planning events and programmes for the older adult population.

On March 5th, I spent the entire day, from 9:00 am until 3:00 pm at the Cairn Christian School Heritage Fair. As one of several judges, it was my responsibility to review the Grade 8 Student booklets. discuss with each student their visual and oral presentations, engage in dialogue as they answer my questions about their work and then eventually judge each of their projects. It was a long day but provided a very enjoyable opportunity to once again interact with elementary school students.

Early in the morning of March 6th, I had the pleasure of attending, along with Councillor Chechalk and Region Councillor Witteveen, the Chamber of Commerce event held at, and featuring, Big Country Raw. Geraldine Brouwer is a great speaker who competently relayed the story of their successful growth from their early modest beginnings to becoming one of the fastest growing companies in Canada in only a few years. We are very fortunate to have them situated in West Lincoln where their story first began.

Also on March 6th, I was in attendance at the West Lincoln Community Care Annual General Meeting Luncheon held at Smithville United Church at which a great many longtime volunteers were recognized for their valuable service to this organization and our community in general. More than 70 people were in attendance, 64 of whom are regular volunteers at either the Thrift Store or the Food Bank. Our community is very generous with both their time and their resources.

On Friday, March 8th, Councillor Chechalk and I attended the International Women's Day celebration held at the Sheraton Fallsview Hotel and Conference Centre in Niagara Falls.

This huge event, attended by men and women alike, honoured the many women who widely contribute to the well-being of local businesses, not-for-profits and municipalities throughout the Region and beyond.

March Break for me, provided an opportunity for a warm-weather, family vacation with my daughter and son-in-law and 2 of our granddaughters. I must say however that it was a bit shocking to return to the cold, wintery weather of last week.

Especially bone-chilling was the morning of March 20, when we raised the flag for Meals on Wheels in the strong cold wind! The sun did come out a little later that morning as I did my "Ride Along" with the Meals on Wheels volunteer, Bonnie. Her sunny spirit and kind manner warmed us up as we delivered some warm and some frozen meals to several West Lincoln residents. It was apparent just how much people looked forward to her delivery and her short visit with each of them. I was honoured to take part in those visits with residents most of whom either live alone or are shut in due to health constraints.

Finally, since we have made several delegations during the past years to both the Ministry of Transportation and the Ministry of Infrastructure regarding a new Niagara Escarpment Crossing, members of Council will, I hope, be pleased to hear an update on this situation. This afternoon, Acting CAO Mike DiPaola and I attended a meeting at Regional Headquarters called by Regional Public Works Commissioner Terry Ricketts. A potential plan leading to the submission of the Terms of Reference and the accompanying Individual Environmental Assessment for a new Niagara Escarpment Crossing was outlined to West Niagara Mayors and CAOs and additionally the CAO and Deputy CAO of the Region. Our input was solicited before the Regional Team working on this project presented it to the Regional Council Public Works Committee in April or May, after which they will then present it to each of our 3 Councils: Grimsby, Lincoln and West Lincoln. A Public Information Centre will also be held before going on to the Province for their approval of the Terms of Reference. This is a large step in the progress toward a potential new Niagara Escarpment Crossing which could be of huge benefit to the future safety, well-being and prosperity of each of our communities.



# TOWNSHIP OF WEST LINCOLN PUBLIC MEETING MINUTES SITE ALTERATION APPLICATION

April 9, 2024, 6:30 p.m.

Township Administration Building
318 Canborough Street, Smithville, Ontario

Council: Councillor William Reilly (Chair)

Mayor Cheryl Ganann

Councillor Shelley Bradaric Councillor Joann Chechalk Councillor Jason Trombetta

Absent: Councillor Terry Bell (Notification provided with regrets)

Councillor Mike Rehner (Notification provided with regrets)

Staff: Donna DeFilippis, Interim Chief Administrative Officer and Treasurer

Gerrit Boerema, Manager of Planning John Bartol, Chief Building Official

Justin Paylove, Deputy Clerk

Kevin Geoghegan, IT Help Desk Analyst

Attendees: Sikender (Sonny) Gulacha

Jeremy Nicholls

Gurcharan (Bobby) Singh

### 3118 Grassie Road (Sonny Gulacha) - Site Alteration Application

### 1. Application for Site Alteration

The Chair advised that this public meeting was being held to consider a Site Alteration application.

### **EXPLANATION OF THE PURPOSE AND EFFECT OF THE APPLICATION:**

An application for site alteration has been made by Sonny Gulacha to import an amount of total fill not greater than 4,617m3 (roughly 462 truckloads) to the property legally described as CON GORE A PT LOT 16 PT LOT;17 RD ALLOW at 3118 Grassie Road, former Township of South Grimsby, now in the Township

of West Lincoln. This lot is the site of a new residential build owned by Sonny Gulacha. The applicant has expressed that the fill will be imported for the grading of the site around the new residence properly and gradually with the surrounding land, as well as to ensure proper site drainage for future farm use.

### 2. Purpose of the Public Meeting

The Chair stated that the Site Alteration By-law 2016-41 (as amended by By-law 2017-81, 2018-80, 2019-68, 2020-80, & 2021-92) requires that before approving a Site Alteration Application, Council and/or Committee must hold at least one Public Meeting at an accessible facility for the purpose of informing the public in respect to the application.

The Chair further stated that the purpose of this public meeting is to receive comments and answer questions from the public regarding the Site Alteration application.

The Chair further stated that no decision has been made on the proposed amendment and any comments received will be taken into account by Council in their consideration.

### 3. Public Meeting

The Chair inquired to the Deputy Clerk, Justin Paylove, about the methods and dates by which notice of the public meeting was given.

In response to the Chair's inquiry, Deputy Clerk, Justin Paylove, explained that proper notice was given by way of email circulation to agencies and mail circulation to all residents within 120 metres of the subject property on March 8, 2024.

The Chair inquired to the Chief Building Official, John Bartol, to explain the purpose and reason for the Site Alteration application.

In response to the inquiry from the Chair, Chief Building Official, John Bartol, explained the purpose and reason for the Site Alteration application.

The Chair asked if the applicant or their authorized agent were present to speak to the application.

Gurcharan (Bobby) Singh

Bobby Singh, the authorized agent of Sonny Gulacha, explained that an additional reason for this Site Alteration application is to ensure proper site drainage for future farm use.

The Chair asked if there were any oral or written submissions from any members of the public present in person or as part of the Zoom meeting that wished to provide comments at this time with respect to the Site Alteration application. The Chair advised that this may be the only Public Meeting being held with respect to this application; therefore, he noted that if any members of the public has any comments they should state them now.

### Jeremy Nicholls

Mr. Nicholls asked about the nature of this site alteration application and whether or not it applied to the farmland included on the lot as well.

In response to Mr. Nicholls' inquiry, Chief Building Official, John Bartol, explained that this application only applies to the area immediately surrounding the residential unit on the property, not the farm land, and that this is permissible under Township by-law and is in accordance with provincial regulation as well.

The Chair asked if any Members of the Committee had any oral or written submissions on the Site Alteration application. The Chair advised that this may be the only Public Meeting being held with respect to this application; therefore, he noted that if any Members of the Committee has any comments they should state them now.

The Chair stated that a Technical Report was being considered by Council later as part of this evening's Committee meeting. The Chair advised that once Committee and/or Council has made a decision with respect to the Site Alteration application and if approved by Council, a notice of its passing will be circulated with an appeal period. The Chair stated that if there was anyone who wished to be notified of Council's decision, they should email the Township Deputy Clerk, Justin Paylove, at jpaylove@westlincoln.ca.

The Chair stated that anyone who is interested in observing Council and/or Committee discussions about a particular by-law should not solely rely on mailed notices and thus miss the opportunity to attend applicable meetings and suggested the public watch the Township's website for posting of agendas to review items that will be discussed at Council and/or Committee meetings. The Chair advised that agendas for meetings are posted on the Township's website after 4 p.m. on the Friday prior to the meeting and that meeting schedules are also noted on the Township's website for the public to view. The Chair stated that anyone wishing to receive notices by email, should contact the Township Clerk to advise of their request and include their email address along with their mailing address and phone number.

### 4. Adjournment

The Chair declared the meeting adjourned at the hour of 6:46 p.m.		
JUSTIN PAYLOVE, DEPUTY	COUNCILLOR WILLIAM REILLY,	
CLERK	CHAIR	



### Niagara Regional Labour Council

March 24, 2024

Mayor Cheryl Ganann Township of West Lincoln 318 Canborough St. Box 400 Smithville, Ontario LOR 2A0

Dear Mayor Ganann:

On April 28th, the Niagara Regional Labour Council will observe the National Day of Mourning to remember those who have suffered injury and/or died on the job. As we remember those who have died in workplace catastrophes, those who have been exposed to toxic substances and those who have been injured due to dangerous work conditions, we rededicate ourselves to fight for safe workplaces.

Therefore, as we approach April 28th, we are requesting that City Council consider and issue a Proclamation with respect to the "National Day of Mourning".

We are also requesting that all flags be flown at Half-Mast at the City Hall on the 28<sup>th</sup>, as we remember those who have been injured or were killed in the workplace.

We have also attached the schedule of the ceremonies for the day if you are available to attend.

Thanking you in advance.

Lou Ann Binning

President

Niagara Regional Labour Council

nrlc.clc@gmail.com



# Canadian Viral Hepatitis Elimination Day Proclamation May 11, 2023

WHEREAS, hepatitis B and C are among Canada's most burdensome infectious diseases – measured in liver damage, cancer, lives lost, and significant costs to our public healthcare system;

**WHEREAS,** more than 204,000 people in Canada are living with hepatitis C, and more than 250,000 are living with hepatitis B;

**WHEREAS,** hepatitis C is curable, and hepatitis B is vaccine-preventable and treatable;

WHEREAS, Canada has committed to eliminating viral hepatitis as a public health threat by 2030; and

WHEREAS, Canadian Viral Hepatitis Elimination Day provides an opportunity to highlight the need for policies that support easy access to testing, treatment, and care for those affected, paving the way toward elimination;

**THEREFORE**, I, Cheryl Ganann, Mayor of the Township of West Lincoln, do hereby proclaim **May 11, 2023 Canadian Viral Hepatitis Elimination Day** in West Lincoln.

# Proclamation de la Journée canadienne pour l'élimination de l'hépatite virale 11 mai 2023

**CONSIDÉRANT** que les hépatites B et C comptent parmi les maladies infectieuses les plus onéreuses au Canada – mesurées en dommages au foie, en cancer, en vies perdues et en coûts importants pour notre système de santé public;

**CONSIDÉRANT** que plus de 204 000 personnes au Canada vivent avec l'hépatite C et plus de 250 000 avec l'hépatite B;

**CONSIDÉRANT** que l'hépatite C est guérissable et que l'hépatite B est évitable par la vaccination et traitable;

**CONSIDÉRANT** que le Canada s'est engagé à éliminer l'hépatite virale en tant que menace pour la santé publique d'ici 2030; et

**CONSIDÉRANT** que la Journée canadienne pour l'élimination de l'hépatite virale est une occasion de souligner la nécessité de mettre en place des politiques qui facilitent l'accès au dépistage, au traitement et aux soins pour les personnes touchées, tout en ouvrant la voie à l'élimination;

PAR CONSÉQUENT, je, Cheryl Ganann, mairessse de West Lincoln, proclame par la présente le 11 mai 2023 Journée canadienne pour l'élimination de l'hépatite virale à West Lincoln.

Cheryl Gannan Mayor / Mairesse



# TOWNSHIP OF WEST LINCOLN PLANNING/BUILDING/ENVIRONMENTAL COMMITTEE MINUTES

MEETING NO. THREE April 9, 2024, 6:30 p.m. Township Administration Building 318 Canborough Street, Smithville, Ontario

Council: Councillor William Reilly (Chair)

Mayor Cheryl Ganann

Councillor Shelley Bradaric Councillor Joann Chechalk Councillor Jason Trombetta

Absent: Councillor Terry Bell (Notification provided with regrets)

Councillor Mike Rehner (Notification provided with regrets)

Staff: Donna DeFilippis, Interim Chief Administrative Officer and Treasurer

Gerrit Boerema, Manager of Planning John Bartol, Chief Building Official

Justin Paylove, Deputy Clerk

Kevin Geoghegan, IT Help Desk Analyst

### 1. LAND ACKNOWLEDGEMENT STATEMENT

The Township of West Lincoln, being part of Niagara Region is situated on treaty land. This land is steeped in the rich history of the First Nations such as the Hatiwendaronk, the Haudenosaunee, and the Anishinaabe, including the Mississaugas of the Credit First Nation. There are many First Nations, Métis, and Inuit people from across Turtle Island that live and work in Niagara today. The Township of West Lincoln, as part of the Regional Municipality of Niagara, stands with all Indigenous people, past and present, in promoting the wise stewardship of the lands on which we live.

### 2. DISCLOSURE OF PECUNIARY INTEREST AND/OR CONFLICT OF INTEREST

There were no pecuniary interests and/or conflicts of interest disclosed.

### Public Meeting(s)

### 3. PUBLIC MEETING

### 3.1 3118 Grassie Road (Sikender (Sonny) Gulacha) - Site Alteration Application

Re: An application for site alteration has been made to import fill to the property legally described as CON GORE A PT LOT 16 PT LOT;17 RD ALLOW at 3118 Grassie Road for the grading of the site around the new residence on the lot, as well as to ensure proper site drainage for future farm use. (Item No.: 3000-001-24).

### 4. CHANGE IN ORDER OF ITEMS ON AGENDA

There were no changes in the order of items on the agenda.

### 5. APPOINTMENTS

There were no appointments.

### 6. REQUEST TO ADDRESS ITEMS ON THE AGENDA

There were no requests to address items on the agenda.

### 7. CONSENT AGENDA ITEMS

There were no consent agenda items.

### 8. COMMUNICATIONS

### 8.1 ITEM P16-24

Regional Engineer (Jason Rice)

Re: Smithville PCB Site Remediation - 2022 and 2023 Site Operations Summary Report

Moved By Mayor Cheryl Ganann Seconded By Councillor Shelley Bradaric

That, the correspondence received from Jason Rice, Regional Engineer (West Central Region) regarding "Smithville PCB Site Remediation - 2022 and 2023 Site Operations Summary Report" dated February 12, 2024, be received for information.

Carried

### 9. STAFF REPORTS

### 9.1 ITEM P17-24

Chief Building Official (John Bartol) and Director of Planning & Building (Brian Treble)

Re: Technical Report - Site Alteration Application - 3118 Grassie Road – Sikander Gulacha, File No.3000-001-24

**Moved By** Councillor Jason Trombetta **Seconded By** Councillor Shelley Bradaric

- 1. That, Technical Report PD-20-24, titled "Technical Report Site Alteration Application 3118 Grassie Road Sikander Gulacha, File No.3000-001-24", dated April 9<sup>th</sup>, 2024, be received; and
- 2. That, a recommendation report be provided at a future Council or Committee meeting.

Carried

### 9.2 ITEM P18-24

Manager of Planning (Gerrit Boerema) and Director of Planning and Building (Brian Treble)

Re: Information Report PD-19-2024 - Temporary Use Agreement Registration

Moved By Mayor Cheryl Ganann Seconded By Councillor Joann Chechalk

That Information Report PD-19-2024 titled, "Information Report, Temporary Use Agreement Registration", dated April 9<sup>th</sup>, 2024, be received for information.

Carried

### 9.3 ITEM P19-24

Chief Building Official (John Bartol) and Director of Building and Planning (Brian Treble)

Re: Recommendation Report PD-21-2024 - Amendment to the Building By-law 2019-83 Regarding Building Deposits and Fees

Moved By Mayor Cheryl Ganann Seconded By Councillor Joann Chechalk

 That, Recommendation Report PD-21-2024, titled "Recommendation Report – Amendment to the Building By-law 2019-83 Regarding Building Deposits and Fees.", dated April 9<sup>th</sup> 2024, be received; and  That, a By-law to Amend By-law 2019-83, being a By-law under the Building Code Act respecting Construction, Demolition, Change of Use, Occupancy Permits, Transfer of Permits, Inspections and Associated Fees, be passed.

Carried

### 9.4 ITEM P20-24

Chief Building Official (John Bartol) and Director of Planning (Brian Treble)
Re: Recommendation Report PD-22-2024 – New Parking of Motor
Vehicles Not on Highways' By-law and Amendment to Parking Related
AMPS By-law

**Moved By** Councillor Shelley Bradaric **Seconded By** Mayor Cheryl Ganann

- That Recommendation report PD-22-2024, titled "Recommendation Report – New Parking of Motor Vehicles 'Not on Highways' By-law and Amendment to Parking Related AMPS By-law", dated April 9<sup>th</sup>, 2024, be received; and
- That a draft By-law attached as Schedule "A", being a By-law to Regulate Private Property Parking, be passed; and
- 3. That a draft By-law attached as Schedule "B", to amend By-law 2014-67 by adding Schedule G, be passed.

Carried

### 10. OTHER BUSINESS

### 10.1 ITEM P21-24

Director of Planning and Building (Brian Treble)

Re: OLT Case No. OLT-24-000030 - 2173 Regional Road 20 - Mizra Chaudhary (2594092 Ontario Inc.)

### **VERBAL UPDATE**

Manager of Planning, Gerrit Boerema, provided a verbal update in regards to Ontario Land Tribunal case no. OLT-24-000030 - 2173 Regional Road 20 - Mizra Chaudhary (2594092 Ontario Inc.) on behalf of the Director of Planning and Building, Brian Treble.

### 10.2 ITEM P22-24

Members of Committee

Re: Other Business Matters of an Informative Nature

Councillor Reilly

Re: Solar Eclipse Glasses

Councillor Reilly explained that solar eclipse protective glasses can be donated to Astronomer's Without Borders, who provides them to individuals and organizations in less fortunate countries in the Global South.

### 11. NEW BUSINESS

There were no motions to introduce new items of business.

### 12. CONFIDENTIAL MATTERS

There were no confidential items.

### 13. ADJOURNMENT

The Chair declared the meeting adjourned at the hour of 6:57 p.m.

JUSTIN PAYLOVE, DEPUTY	COUNCILLOR WILLIAM REILLY,
CLERK	CHAIR



# TOWNSHIP OF WEST LINCOLN ADMINISTRATION/FINANCE/FIRE COMMITTEE MINUTES

MEETING NO. THREE April 15, 2024, 6:30 p.m. Township Administration Building 318 Canborough Street, Smithville, Ontario

Council: Councillor Jason Trombetta (Chair)

Mayor Cheryl Ganann

Councillor Shelley Bradaric Councillor Joann Chechalk Councillor Mike Rehner Councillor William Reilly

Absent: Councillor Terry Bell (Notification provided with regrets)

Staff: Mike DiPaola, Acting Chief Administrative Officer

Katelyn Repovs, Acting Director of Finance

Tim Hofsink, Deputy Fire Chief

Nancy Fiorentino, Director of Legislative Services/Clerk

Kevin Geoghegan, IT Help Desk Analyst

Ray Vachon, Project Manager

Attendees: Carlos Alvarez, KPMG\*

\*Attended Part-Time

### 1. LAND ACKNOWLEDGEMENT STATEMENT

The Township of West Lincoln, being part of Niagara Region is situated on treaty land. This land is steeped in the rich history of the First Nations such as the Hatiwendaronk, the Haudenosaunee, and the, including the Mississaugas of the Credit First Nation. There are many First Nations, Métis, and Inuit people from across Turtle Island that live and work in Niagara today. The Township of West Lincoln, as part of the Regional Municipality of Niagara, stands with all

Indigenous people, past and present, in promoting the wise stewardship of the lands on which we live.

### 2. CHANGE IN ORDER OF ITEMS ON AGENDA

There were no changes in the order of items on the agenda.

### 3. DISCLOSURE OF PECUNIARY INTEREST AND/OR CONFLICT OF INTEREST

There were no pecuniary interests or conflicts of interest disclosed.

### 4. APPOINTMENTS

### 4.1 ITEM A12-24

Carlos Alvarez, KPMG

Re: Presentation - Audit Service Plan

### POWERPOINT PRESENTATION

Carlos Alvarez, KPMG, gave a presentation regarding the Audit Planning Report for the year ending December 31, 2023.

The presentation provided by Mr. Alvarez is attached as Schedule "A" to the minutes.

**Moved By** Councillor Joann Chechalk **Seconded By** Mayor Cheryl Ganann

That the presentation from Carlos Alvarez, KPMG respecting the Audit Planning report for the year ending December 31, 2023, be received.

Carried

### 5. REQUEST TO ADDRESS ITEMS ON THE AGENDA

There were no requests to address items on the agenda.

### 6. CONSENT AGENDA ITEMS

6.1 ITEM A13-24

**CONSENT AGENDA ITEMS** 

**Moved By** Councillor William Reilly **Seconded By** Councillor Joann Chechalk

That the Administration/Finance/Fire Committee hereby approves the following Consent Agenda Items:

1. Items 1 and 2 be and are hereby received for information, with the exception of item 3.

Carried

- Mayor's Youth Advisory Committee (MYAC) Minutes of March 6, 2024
- 2. West Lincoln Age Friendly Advisory Committee Minutes of March 8, 2024.
- 3. Information Report WLFD-05-2024 Monthly Update March 2024

**Moved By** Councillor Joann Chechalk **Seconded By** Mayor Cheryl Ganann

That Information Report WLFD-05-2024 - Monthly Update March 2024, be received.

Carried

### 7. COMMUNICATIONS

There were no communications.

### 8. STAFF REPORTS

### 8.1 ITEM A14-24

Acting Director of Finance (Katelyn Repovs)
Re: Recommendation Report T-07-2024 - "2024 Community Sponsorships and Cemetery and Hall Board Grants"

**Moved By** Councillor William Reilly **Seconded By** Mayor Cheryl Ganann

- That report T-07-2024 titled "2024 Community Sponsorships and Cemetery and Hall Board Grants", dated April 15, 2024 be received; and
- 2. That the Community Sponsorships and the Cemetery and Hall Board grants for 2024 as recommended in report T-07-2024 titled "2024 Community Sponsorships and Cemetery and Hall Board Grants", dated April 15, 2024, be approved.

Carried

### 8.2 ITEM A15-24

Manager of Planning (Gerrit Boerema) and Acting Director of Finance (Katelyn Repovs)

Re: Recommendation Report T-08-2024 - "Parks and Recreation Master Plan RFP Award and Budget Amendment"

**Moved By** Councillor Shelley Bradaric **Seconded By** Councillor William Reilly

- 1. That report T-08-2024 titled "Parks and Recreation Master Plan RFP Award and Budget Amendment", dated April 15, 2024, be received;
- 2. That budget amendment BA2024-01 in the amount of \$30,000, funded through Development Charges and the Planning Reserve be approved; and,
- 3. That McQueen Galloway Associates be retained to complete the Parks and Recreation Master Plan as outlined in RFP 2024-PD-01.

Carried

### 9. OTHER BUSINESS

### 9.1 ITEM A16-24

Members of Committee

Re: Verbal Updates from Members of Boards and Committees

Mayor Ganann

Mayor's Youth Advisory Committee

Re: Earth Day Cleanup

Mayor Ganann shared that the Mayor's Youth Advisory Committee is heading up a grounds clean-up event on the West Lincoln Community Centre's property as part of the celebrations of Earth Day, and she invited Members of Committee and the public to take part.

### 10. NEW BUSINESS

There were no motions to introduce new items of business.

### 11. CONFIDENTIAL MATTERS

There were no confidential matters.

### 12. ADJOURNMENT

The Chair adjourned the meeting at the hour of 7:16 p.m.

NANCY FIORENTINO, CLERK	COUNCILLOR JASON
	TROMBETTA, CHAIR



# The Corporation of the Township of West Lincoln

Audit Planning Report for the year ending December 31, 2023



Prepared as of March 2024 for presentation to the Administration/Finance/Fire Committee in April 2024



kpmg.ca/audit

# **KPMG contacts**

### Key contacts in connection with this engagement



Carlos Alvarez, CPA, CA
Lead Audit Engagement Partner
905-523-2238
carlosalvarez@kpmg.ca



Bruce Peever
Public Sector Advisory Partner
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Audit Manager
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dglasbergen@kpmg.ca





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**Audit strategy** 



Audit strategy -Group audit

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Risk assessment



Key milestones and deliverables



Independence

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**Appendices** 

The purpose of this report is to assist you, as a member of Council, in your review of the plan for our audit of the financial statements. This report is intended solely for the information and use of Management and Council and should not be used for any other purpose or any other party. KPMG shall have no responsibility or liability for loss or damages or claims, if any, to or by any third party as this report to Council has not been prepared for, and is not intended for, and should not be used by, any third party or for any other purpose.

# Digital use information

This Audit Planning Report is also available as a "hyper-linked" PDF document.

If you are reading in electronic form (e.g. In "Adobe Reader" or "Board Books"), clicking on the home symbol on the top right corner will bring you back to this slide.



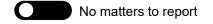
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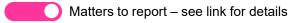


Audit strategy - Group audit **Highlights** Key milestones and deliverables Audit strategy Risk assessment

Independence **Appendices** 

# **Audit highlights**







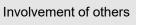
Our audit of the consolidated financial statements ("financial statements") of The Corporation of the Township of West Lincoln ("the Entity") as of and for the period ended December 31, 2023 will be performed in accordance with Canadian generally accepted auditing standards.

**Audit strategy** 

• Refer to slide 9 for the scope of Entities which are subject to audit (we note no changes from prior period). Involvement of other KPMG member firms

Involvement of non-KPMG firms

### Materiality \$613,000

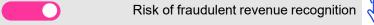


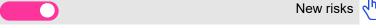
Updates to our prior year audit plan

- Audit of the impact of implementation of PS 3280 Asset Retirement Obligations, including required disclosures
- Audit of the impact of PS 3450 Financial Instruments

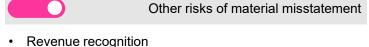
### Risk assessment

Risk of management override of controls





• Implementation of PS 3280 – Asset Retirement Obligations



- Operating expenditures including payroll
- Tangible capital assets
- Employee benefit obligation
- Financial Instruments
- Investment in Peninsula West Power Inc. (PWPI)
- Investments





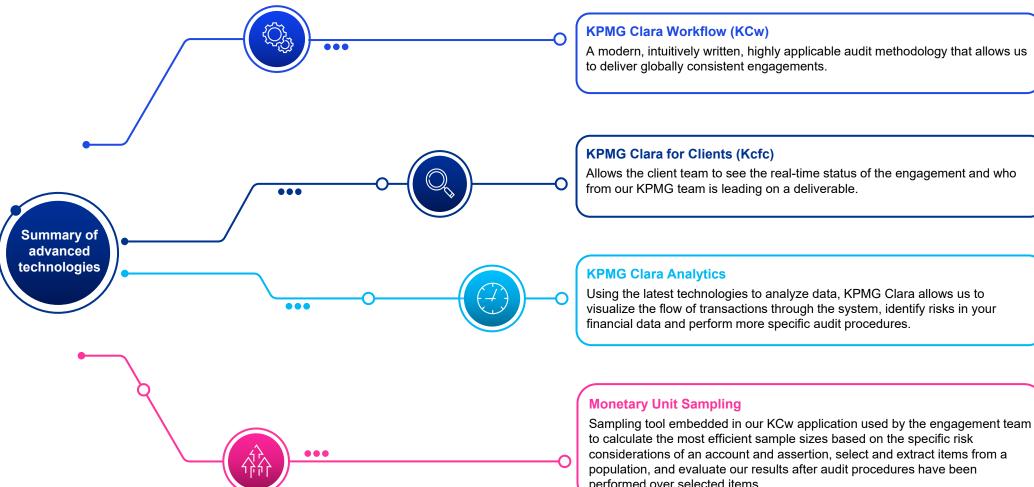
**Highlights** 

Audit strategy

# **Technology highlights**



We plan to utilize technology to enhance the quality and effectiveness of the audit.



A modern, intuitively written, highly applicable audit methodology that allows us





Using the latest technologies to analyze data, KPMG Clara allows us to visualize the flow of transactions through the system, identify risks in your



to calculate the most efficient sample sizes based on the specific risk considerations of an account and assertion, select and extract items from a population, and evaluate our results after audit procedures have been performed over selected items.

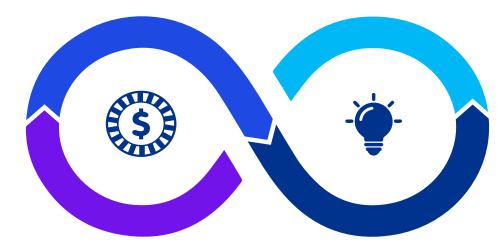




Highlights Audit strategy

Audit strategy – Group audit

# **Materiality**



We *initially determine materiality* at a level at which we consider that misstatements could reasonably be expected to influence the economic decisions of users. Determining materiality is a matter of *professional judgement*, considering both quantitative and qualitative factors, and is affected by our perception of the common financial information needs of users of the financial statements as a group. We do not consider the possible effect of misstatements on specific individual users, whose needs may vary widely.

We **reassess materiality** throughout the audit and revise materiality if we become aware of information that would have caused us to determine a different materiality level initially.

### Plan and perform the audit

We *initially determine materiality* to provide a basis for:

- Determining the nature, timing and extent of risk assessment procedures;
- Identifying and assessing the risks of material misstatement; and
- Determining the nature, timing, and extent of further audit procedures.

We design our procedures to detect misstatements at a level less than materiality in individual accounts and disclosures, to reduce to an appropriately low level the probability that the aggregate of uncorrected and undetected misstatements exceeds materiality for the financial statements as a whole.

### **Evaluate the effect of misstatements**

We also *use materiality* to evaluate the effect of:

- Identified misstatements on our audit; and
- Uncorrected misstatements, if any, on the financial statements and in forming our opinion.

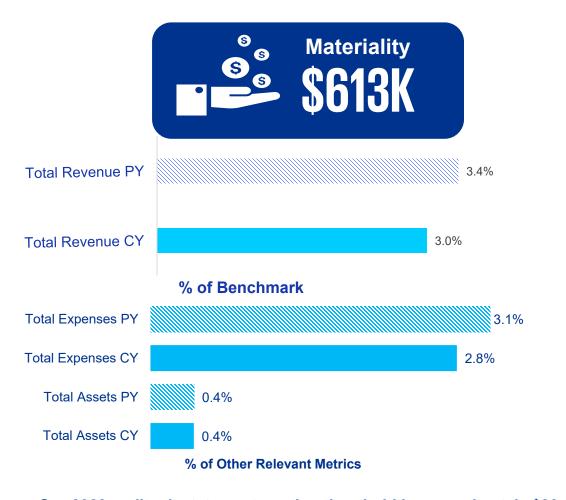


Highlights

**Audit strategy** 

Audit strategy - Group audit

# **Initial materiality**



Total Revenues

Prior Year 2022 - \$20,447,767

(2021: \$ 18,322,342)

Total Assets 2022 - \$131,827,613

(2021: \$130,052,940)

Total Expenses 2022 - \$18,830,270

(2021: \$16,991,804)

Our 2023 audit misstatement posting threshold is approximately \$30,600.



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## Updates to our prior year audit plan

### **New risks**



**New Risks** 



For the year-ended December 31, 2023, the Township will be required to implement PS 3280 – Asset Retirement Obligations. This replaces the previous standard which oversaw the accounting treatment of obligations expected to be settled at a future date, which was much smaller in scope than the new standards. Accordingly, this will be an area of audit focus.

The new standard requires Public Sector entities to estimate the expected future settlement and remediation costs of all fixed assets owned by the City. Common examples of costs that fall within scope are the removal of asbestos and other hazardous materials, and removal of leasehold improvements based on the terms of the underlying agreements. There are multiple options with respect to the method of adoption, some of which involve restatement of prior period comparatives, and accompanying disclosures.

## Other significant changes



**Other Significant Changes** 



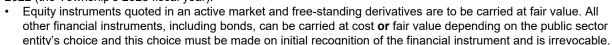
No significant changes to the audit plan other than the incremental procedures over new standards.



**Newly Effective Accounting Standards** 



The new standards PS 3450 Financial instruments, PS 2601 Foreign currency translation, PS 1201 Financial statement presentation and PS 3041 Portfolio investments are effective for fiscal years beginning on or after April 1, 2022 (the Township's 2023 fiscal year).



- · Hedge accounting is not permitted.
- A <u>new</u> statement, the Statement of Remeasurement Gains and Losses, will be included in the financial statements. Unrealized gains and losses incurred on fair value accounted financial instruments will be presented in this statement. Realized gains and losses will continue to be presented in the statement of operations.



**Newly Effective Auditing Standards** 



Effective for the Township's 2023 fiscal year:
• ISA/CAS 220 – (Revised) Quality management for an audit of financial statements

- ISA/CAS 220 (Revised) Quality management for firms that perform audits or reviews of financial statements or other
- ISQM1/CSQM1 Quality management for firms that perform audits or reviews of financial statements or other assurance or related services engagements
- ISQM2/CSQM2 Engagement quality reviews

Effective for periods beginning on or after December 15, 2023:

• ISA 600/CAS 600 - Revised special considerations - Audits of group financial statements See Appendix for frighter details.











Entity Name	Change in Scope?	Non-Consolidated Materiality	Full-Scope Standalone Audit?
The Corporation of the Township of West Lincoln	Consistent with Prior Period	\$560,000	Yes
Township of West Lincoln Public Library Board	Consistent with Prior Period	\$22,000	Yes
Township of West Lincoln Trust Funds	Consistent with Prior Period	\$485	Yes



## Risk assessment summary

Our planning begins with an assessment of risks of material misstatement in your financial statements.

We draw upon our understanding of the Township and its environment our understanding of the Township's components of its system of internal control, including our business process understanding.

		Risk of fraud	Risk of error	Risk rating
•	Management Override of Controls	<b>✓</b>		Significant
•	Implementation of PS 3280 – Asset Retirement Obligations		✓	Elevated (new for Fiscal 2023)
•	Revenue recognition		✓	Base
•	Operating expenditures, including payroll		✓	Base
•	Tangible capital assets		✓	Base
•	Employee benefit obligation		✓	Base
•	Financial Instruments		✓	Base (New for Fiscal 2023)
•	Investment in Peninsula West Power Inc. (PWPI)		✓	Base
•	Investments		✓	Base

# Advanced technologies

Our KPMG Clara Dynamic Risk Assessment tool gives us a more sophisticated, forward-looking and multi-dimensional approach to assessing audit risk.

Our KPMG Clara Business Process Mining provides immediate visualization of how 100% of your transactions are processed to complement your process narratives & flow charts.

KPMG Clara Account Analysis allows us to analyze the flow of transactions through your business to drive a more meaningful risk assessment.

**KPMG Clara AI** allows us to layer AI into our auditing platform, allowing us to scan 100% of your data and pull all of the risky transactions and anomalies out for further analysis.

Learn more

SIGNIFICANT RISK
 PRESUMED RISK OF MATERIAL MISSTATEMENT
 OTHER RISK OF MATERIAL MISTATEMENT



Highlights Audit strategy Audit strategy – Group audit

**Risk assessment** 

## Significant risks



Management Override of Controls (non-rebuttable significant risk of material misstatement)

**RISK OF** 



**FRAUD** 

## Why is it significant?

**Presumption** of the risk of fraud resulting from management override of controls

Management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Although the level of risk of management override of controls will vary from entity to entity, the risk nevertheless is present in all entities.

### Our planned response

As this presumed risk of material misstatement due to fraud is not rebuttable, our audit methodology incorporates the required procedures in professional standards to address this risk. These procedures include:

- testing of journal entries and other adjustments.
- performing a retrospective review of estimates
- evaluating the business rationale of significant unusual transactions.

## Advanced technologies

Our **KPMG Clara Journal Entry Analysis Tool** assists in the performance of detailed journal entry testing based on engagement-specific risk identification and circumstances. Our tool provides auto-generated journal entry population statistics and focusses our audit effort on journal entries that are riskier in nature.



Click to learn more



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No

## Significant risks



## Risk of fraudulent revenue recognition





## Significant risk

Estimate?

New or changed?

No

- There is a risk that a government grant is recognized when the recognition criteria have not been met.
- There is a risk that revenue recognized related to development charges is recognized before performance has been achieved.

### Relevant inherent risk factors affecting our risk assessment

We have identified the following areas where this presumed fraud risk is relevant:

- Government grants
- Development charges

Government grant revenue recognition is dependent on the terms of the grant and can be complex depending upon the terms. The Township receives many different types of grants with different terms and conditions. Fraud could include misapplying expenditures to incorrect grant funded programs in order to maximize returnable funding. The nature of development charges and their use create complexity in the timing of revenue recognition.

## Our audit approach

To address the fraud risk from revenue recognition, our audit approach will consist of the following:

- test of journal entries and other adjustments;
- · substantively test revenues (both recognized and amounts held as deferred at year end); and
- recalculate management's determination of deferred revenue obligatory reserve funds through auditing management's methodology

# Advanced technologies

Our KPMG Clara
DataSnipper is an
automated vouching tool
uses advanced Optical
Character Recognition to
automatically vouch
unstructured data like
invoices and contracts with a
click of a button! This tool will
be used throughout the audit
allowing our teams to focus
more attention on areas of
higher risk.



Click to learn more



## **New Risk Areas for Fiscal 2023**



## Implementation of PS 3280 – Asset Retirement Obligations

RISK OF

ERROR

New or changed?

New

**Risk Description** 

As required for all entities within the Public Sector, this new accounting standard must be implemented for the Township's fiscal 2023 year-end. This is a significant standard change in Canada and requires the combined efforts of management and project managers and staff from other departments such as facility management. The implementation involves compiling a complete list of all fixed assets owned or leased by the Township, and identifying possible future liabilities related to their eventual retirement. These future costs must then be estimated and reflected today at present value, giving rise to an asset retirement obligation on the statement of financial position. The scope of this standard increases on the previous Contaminated Sites Liabilities guidance, which was focused only on contamination and not the wider range of end-of-life costs applicable to the asset portfolio. This standard replaces PS 3270 - Solid Waste Landfill Closure & Post-closure Liability.

## Relevant inherent risk factors affecting our risk assessment

As this is a new standard, there is risk of error on its implementation in the initial year. Based on the method of adoption chosen by the Township, there may be additional risk with respect to required financial statement presentation and disclosure. We have initially selected the inherent risk to be elevated as opposed to base for these reasons.

## Our audit approach

KPMG will perform substantive testing to ensure the list of fixed assets used for the estimate is complete. We will inquire with management and determine if the process and methodology are appropriate based on the objectives and requirements of the new standard. We will perform benchmarking and analysis of key inputs and audit the mathematical integrity of any material calculations. We will review the financial statement presentation and disclosure of the adjustments required to implement the standard.

# Advanced technologies

Our KPMG Clara
DataSnipper is an
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allowing our teams to focus
more attention on areas of
higher risk.



Click to learn more



Estimate?

Highlights Audit strategy - Group audit Key milestones and deliverables Audit strategy Risk assessment Independence

## Other risks of material misstatement



#### Areas

#### Level of risk due to error

## Our planned response

Revenue recognition - Government grants and development charges, including related deferrals - risk of error



We will perform substantive procedures over government grants and development charges to address the relevant assertions and ensure appropriate deferral at December 31, 2023

Operating expenditures, including payroll and related accruals



We will perform substantive procedures over operating expenditures and payroll to address the relevant assertions including the use of Data & Analytical procedures.

### **Tangible capital assets**



We will perform substantive procedures to address the relevant assertions including testing of significant additions and disposals and assessing the status of any capital projects identified as work-in-process.

We will perform procedures over the fair value of contributed assets and recognition as revenue.

We will agree fair value estimates of contributed tangible capital assets to supporting third party documentation or estimated by the Township.



Highlights Audit strategy - Group audit Key milestones and deliverables Audit strategy Risk assessment Independence **Appendices** 

## Other risks of material misstatement



#### Areas

### Level of risk due to error

## Our planned response

**Employee benefit obligation** 



We will perform substantive procedures to address the relevant assertions including a review of the actuarial valuation and applicable assumptions and assessing management's expert. We will ensure appropriate disclosures are made within the Township's financial statements.

#### **Investments**



We will perform substantive analytical procedures to address the relevant assertions including confirmation of investment balances with investment managers, test management's assessment of impairment and review of financial statement note disclosures and adherence to new accounting standard.

**Investment in Peninsula West Power** Inc. (PWPI)



An audit is completed over PWPI for which Carlos Alvarez is also the Lead Audit Engagement Partner.

For purposes of the Township's audit, we rely on the audit performed at the component level for reporting in the Townships's financial statements.

We will ensure appropriate disclosures are made within the Township's financial statements.



## **Key milestones and deliverables**

## Nov - Dec 2023

**Planning & Risk Assessment** 

- Debrief prior year with management
- Kick-off with management

Audit strategy

- Planning and initial risk assessment procedures, including:
  - Involvement of others
  - Identification and assessment of risks of misstatements and planned audit response for certain processes
- · Obtain and update an understanding of the Township and its environment
- Inquire of management and others within the Township about risks of material misstatement

## **Jan-Apr 2024**

Risk assessment & Interim work

- Evaluate the Entity's components of internal control, other than the control activities component
- Perform process walkthroughs for certain business processes
- · Identify process risk points for certain business processes
- Complete interim data extraction and processing activities
- Perform interim substantive audit procedures
- Complete initial risk assessment
- Communicate audit plan
- · Identify IT applications and environments

## **May - June 2024**

**Final Fieldwork & Reporting** 

- · Complete year-end data extraction and processing activities
- Perform remaining substantive audit procedures
- Evaluate results of audit procedures, including control deficiencies and audit misstatements identified
- Review financial statement disclosures
- Present audit results and perform required communications
- · Issue audit report on financial statements
- · Closing meeting with management
- Filing date: Issue audit reports on financial statements





## Independence - New IESBA requirements

The International Ethics Standards Board for Accountants (IESBA) is an independent standard-setting board that develops, in the public interest, independence and ethics standards for professional accountants worldwide. IESBA has issued revisions to the non-assurance services (NAS) provisions of the IESBA Code of Ethics for Professional Accountants, effective for audits of financial statements for periods beginning on or after December 15, 2022.

## Key changes to the IESBA code of ethics



The revisions create new requirements for public interest entities (PIEs), which includes Canadian listed and non-listed reporting issuer audit clients.

Before accepting a NAS, the auditor is required to:

- Inform Those Charged with Governance of the firm's determination that the service is not prohibited and that the service will not create a threat to the firm's independence; and
- Provide information to enable the audit committee to make an informed assessment about the impact of the provision of each service on the firm's independence.

## **Our Independence Safeguarding Process**



KPMG has a robust and comprehensive independence review process which is completed each year prior to the delivery of any services:

- We confirm that we are independent of the Township and that the scope of services, as outlined in our engagement letter, does not infringe on our independence as auditors.
- We note that our services are limited to assurance (audits of the Township and its related parties) and that we have not provided any other services (such as advisory or tax)
- · We confirm that there are no relationships between key personnel that would impact our independence



## Independence: Request for pre-approval of services



We are submitting the following service(s) for pre-approval.

The services are not prohibited, and threats to our independence, if any, resulting from the provision of the services will be eliminated or reduced to an acceptable level.

Audit services	Country	Fee structure
Separate financial statement audits of the following:  - Township of West Lincoln Consolidated  - Township of West Lincoln Library Board  - Township of West Lincoln Trust Funds	Canada	Fixed – disclosed in engagement letter

Audit adjustments and misstatements require additional documentation and in certain instances additional audit procedures. We will also track our time separately on required procedures related to adoption of new standards which is not expected to be reoccurring. Time incurred in relation to such matters including additional requested services and reports will be billed at discounted hourly rates. Such matters to be discussed and agreed to with management as they arise.



# Appendices



**Engagement letter** 



Other required communications



Use of technology



**Audit quality** 



New auditing standards



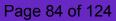
Insights



Environmental, social and governance (ESG)



Continuous evolution



## **Appendix A: Engagement letter**

Engagement letter is available and is updated periodically.





## **Appendix B: Other required communications**



## **CPAB** communication protocol

The reports available through the following links were published by the Canadian Public Accountability Board to inform Audit Committees and other stakeholders about the results of quality inspections conducted over the past year:

- CPAB Audit Quality Insights Report: 2021 Annual Inspections Results
- CPAB Audit Quality Insights Report: 2022 Interim Inspections Results
- CPAB Audit Quality Insights Report: 2022 Annual Inspections Results



## **Appendix C: KPMG Clara**



## **Streamlined client experience**

And deeper insights into your business, translating to a better audit experience.



## Secure

A secure client portal provides centralized, efficient coordination with your audit team.



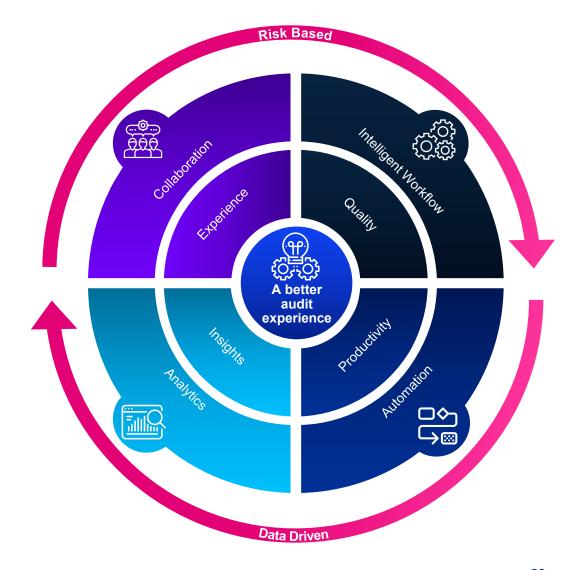
## Intelligent workflow

An intelligent workflow guides audit teams through the audit.



## **Increased precision**

Advanced data analytics and automation facilitate a risk-based audit approach, increasing precision and reducing your burden.





Highlights

## Appendix D: Audit quality: How do we deliver audit quality?

**Quality** essentially means doing the right thing and remains our highest priority. Our **Global Quality Framework** outlines how we deliver quality and how every partner and staff member contributes to its delivery.

**Perform quality engagement** sits at the core along with our commitment to continually monitor and remediate to fulfil on our quality drivers.

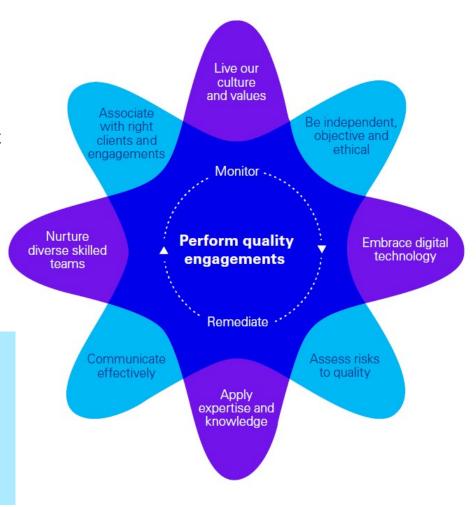
Our **quality value drivers** are the cornerstones to our approach underpinned by the **supporting drivers** and give clear direction to encourage the right behaviours in delivering audit quality.



KPMG 2022 Audit Quality and Transparency Report

## We define 'audit quality' as being the outcome when:

- audits are **executed consistently**, in line with the requirements and intent of **applicable professional standards** within a strong **system of quality management**; and
- all of our related activities are undertaken in an environment of the utmost level of **objectivity**, **independence**, **ethics** and **integrity**.





## Appendix D: Audit quality - Indicators (AQIs)

The objective of these measures is to provide more in-depth information about factors that influence audit quality within an audit process. Below are the AQIs that we have agreed with management are relevant for the audit. We would like to obtain agreement of the Audit Committee that these are the relevant AQIs.

We will communicate the status of the below AQIs on an annual basis.



### **Experience of the team**

 Role – number of years experience in the industry, number of years on this engagement



#### Implementation of Technology in the Audit

Increase in use of technology in the audit year over year



#### Timeliness of PBC items

 Number of timely and overdue items received by the audit team.



#### Results of internal and external reviews

 Number and nature of findings specific to the audit engagement

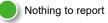


## Hours spent by level and phase of the audit

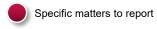
- Number and percentage of hours incurred by Partners, Executive Directors by significant risk or key audit matter
- Number and percentage of hours incurred by Directors, Senior Managers and Managers by significant risk or key audit matter
- Number and percentage of hours incurred by audit staff and seniors by significant risk or key audit matter
- Number and percentage of hours incurred by professionals with specialized skills by significant risk or key audit matter

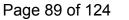


KPMG









Highlights Audit strategy Audit strategy - Group audit

Risk assessment

## **Appendix E: Newly effective and upcoming** changes to auditing standards

For more information on newly effective and upcoming changes to auditing standards  $_{\widehat{\mathbb{Q}}}$ - see Current Developments

Effective for periods beginning on or after December 15, 2022

## **ISA/CAS 220**

(Revised) Quality management for an audit of financial statements

## ISQM1/CSQM1

Quality management for firms that perform audits or reviews of financial statements or other assurance or related services engagements

## ISQM2/CSQM2

**Engagement quality** reviews

Effective for periods beginning on or after December 15, 2023

## ISA 600/CAS 600

Revised special considerations -Audits of group financial statements



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Highlights Audit strategy

Audit strategy – Group audit

## Appendix F: Insights to enhance your business

We have the unique opportunity as your auditors to perform a deeper dive under a new service to better understand your business processes that are relevant to financial reporting.

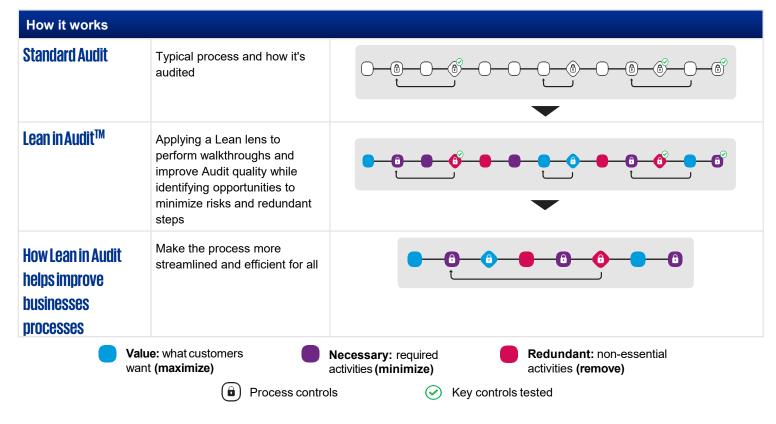
### Lean in Audit

Lean in Audit™ is KPMG's award-winning methodology that offers a new way of looking at processes and engaging people within your finance function and organization through the audit.

By incorporating Lean process analysis techniques into our audit procedures, we can enhance our understanding of your business processes that are relevant to financial reporting and provide you with new and pragmatic insights to improve your processes and controls.

Clients like you have seen immediate benefits such as improved quality, reduced rework, shorter processing times and increased employee engagement.

We look forward to discussing with you.



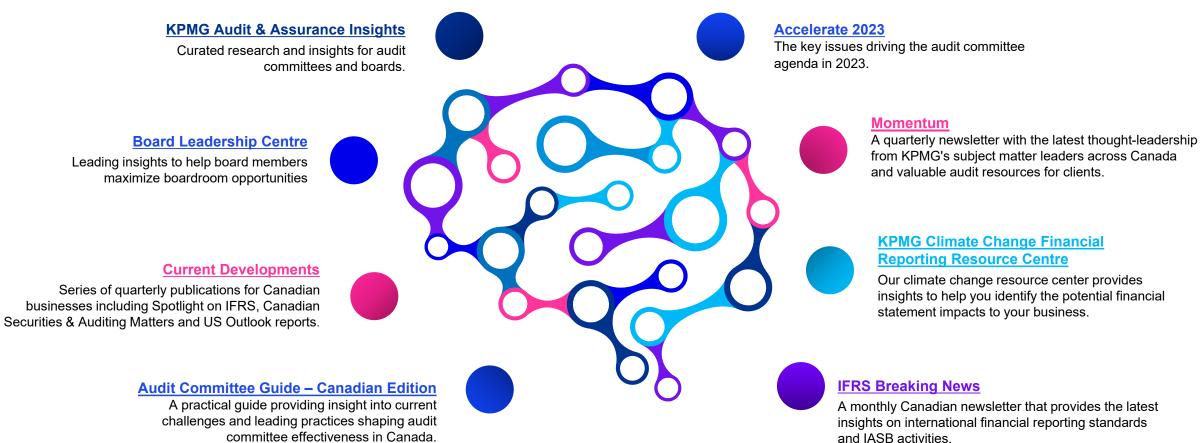


Highlights Audit strategy Audit strategy - Group audit

Risk assessment

## **Appendix F: Audit and assurance insights**

Our latest thinking on the issues that matter most to Audit Committees, Councils, board of directors and management. Current trending topics include GenAl, Lean process reviews, ESG, Cyber Security, Fraud protection services and Digital capabilities. We would be happy to discuss any services that would help support and strengthen the Township.





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## Appendices

## Appendix G: Climate risk in the financial statements

All entities are facing climate-related risks and opportunities – and are making strategic decisions in response. The impacts of climate-related risks in the financial statements are broad, potentially complex and will depend on industry-specific risks.



## **Assets**

Consider the useful lives and residual values of PP&E and intangible assets, cash flow projections used for impairment testing of non-financial assets, and the potential impacts on inventories.

## Liabilities

Consider the recognition of environmental and decommissioning obligations, accounting for emissions or 'green' schemes, impact on employee-benefit arrangements, and restructuring provisions.

## **Borrowers**

Consider the accounting for different forms of government assistance, potential for embedded derivatives in green bonds, lease of green technology, impacts of leasing polluting assets.

## Lenders

Consider how climate-related risks impact operating and financing leases, the potential impact on expected credit losses, and whether green loans meet the solely payments of principal and interest (SPPI) criterion.

## **Disclosures**

Consider the impact on the going concern assessment and related disclosures and whether the impacts of climate-related matters have been disclosed clearly.

See here for more information





Highlights

Audit strategy

## **Appendix H: Continuous evolution**

## Our investment: \$5B

We are in the midst of a five-year investment to develop our people, digital capabilities, and advanced technology.

## Responsive delivery model

Tailored to you to drive impactful outcomes around the quality and effectiveness of our audits.

## **Result: A better experience**

Enhanced quality, reduced disruption, increased focus on areas of higher risk, and deeper insights into your business.

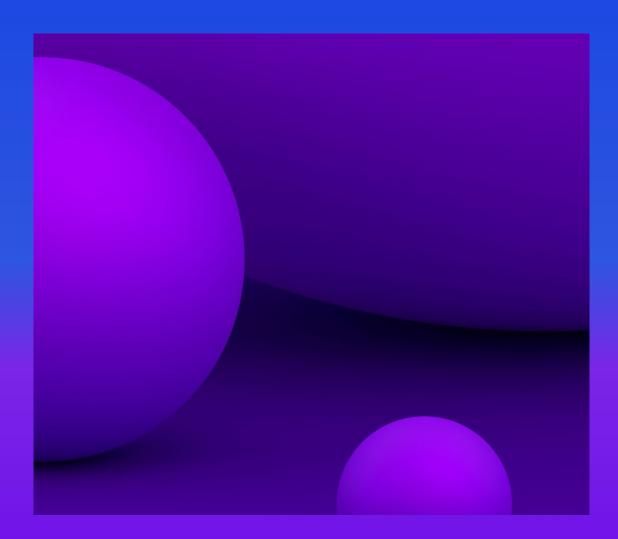






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## TOWNSHIP OF WEST LINCOLN PUBLIC WORKS & RECREATION COMMITTEE MINUTES

MEETING NO. THREE April 15, 2024, 7:21 p.m. Township Administration Building 318 Canborough Street, Smithville, Ontario

Council: Councillor Mike Rehner (Chair)

Mayor Cheryl Ganann

Councillor Shelley Bradaric Councillor Joann Chechalk Councillor William Reilly Councillor Jason Trombetta

Absent: Councillor Terry Bell (Notification provided with regrets)

Staff: Mike DiPaola, Acting Chief Administrative Officer

Katelyn Repovs, Acting Director of Finance

Ray Vachon, Project Manager

Nancy Fiorentino, Director of Legislative Services/Clerk

Kevin Geoghegan, IT Help Desk Analyst

### 1. LAND ACKNOWLEDGEMENT STATEMENT

The Township of West Lincoln, being part of Niagara Region is situated on treaty land. This land is steeped in the rich history of the First Nations such as the Hatiwendaronk, the Haudenosaunee, and the Anishinaabe, including the Mississaugas of the Credit First Nation. There are many First Nations, Métis, and Inuit people from across Turtle Island that live and work in Niagara today. The Township of West Lincoln, as part of the Regional Municipality of Niagara, stands with all Indigenous people, past and present, in promoting the wise stewardship of the lands on which we live.

## 2. CHANGE IN ORDER OF ITEMS ON AGENDA

There were no changes in the order of items on the agenda.

## 3. DISCLOSURE OF PECUNIARY INTEREST AND/OR CONFLICT OF INTEREST

There were no pecuniary interests or conflicts of interests disclosed.

### 4. APPOINTMENTS

There were no appointments/presentations.

### 5. REQUEST TO ADDRESS ITEMS ON THE AGENDA

There were no requests to address items on the agenda.

#### 6. CONSENT AGENDA ITEMS

6.1 ITEM PW11-24

**CONSENT AGENDA ITEMS** 

Moved By Mayor Cheryl Ganann Seconded By Councillor Shelley Bradaric

That the Public Works/Recreation/Arena Committee hereby approves the following Consent Agenda Items:

Item 1 be and is hereby received for information

1. West Lincoln Public Library Board - Minutes of February 27, 2024.

Carried

## 7. COMMUNICATIONS

There were no communications.

### 8. STAFF REPORTS

8.1 ITEM PW12-24

Project Manager (Ray Vachon) and Director of Public Works and Recreation (Mike DiPaola)

Re: Recommendation Report PW-13-2024, "2024 Road Rehabilitation Project Tender Award (PW 2024-01) – Budget Amendment BA2024-02"

**Moved By** Councillor Joann Chechalk **Seconded By** Mayor Cheryl Ganann

1. That report PW-13-2024, re: "2024 Road Rehabilitation Project Tender Award (PW 2024-01) – Budget Amendment BA2024-02", dated April 15, 2024, be received,

- 2. That the tender submission be awarded to Walkers Construction Limited for the road rehabilitation work, in the amount of \$795,767.00 (excluding HST),
- 3. That the total project expenditure of \$950,000.00 be approved for this project,
- 4. That budget amendment BA2024-02, as outlined in Schedule C of report PW-13-2024, reflecting a project budget reduction of \$330,000.00, with reduced funding from Development Charges and the Capital Reserve, be approved; and
- 5. That a by-law to authorize the Mayor and Clerk to enter into an agreement with Walkers Construction Limited, be passed.

Carried

### 8.2 ITEM PW13-24

Manager of Operations (Tray Benish) and Director of Public Works & Recreation (Mike DiPaola)

Re: Recommendation Report PW-12-2024 - 2024-2026 Dust Control Authorization

**Moved By** Councillor Jason Trombetta **Seconded By** Mayor Cheryl Ganann

- 1. That report PW-12-2024 titled "2024-2026 Dust Control Tender Authorization", dated April 15<sup>th</sup>, 2024, be received,
- 2. That tender PW 2024-03 for the application of Calcium Chloride for the purpose of dust control on gravel roads for 2024 to 2026 be awarded to Da-Lee Dust Control; and
- 3. That a By-law be passed to authorize the Mayor and Clerk to enter into an agreement with Da-Lee Dust Control.

Carried

## 8.3 ITEM PW14-24

Coordinator of Recreation Services (Wendy Beaty) and Director of Public Works and Recreation (Mike DiPaola)

Re: Recommendation Report REC-01-2024 - Music, Market and Park It Update

**Moved By** Councillor Shelley Bradaric **Seconded By** Councillor William Reilly

- 1. That report REC-01-2024 titled "Music, Market and Park It Update", dated April 15, 2024, be received for information; and
- 2. That staff be directed to report back to a Public Works Committee meeting at the conclusion of the 2024 "Music, Market and Park It" event to provide for an assessment of the event, including a full assessment of the cost, to assist in planning future events.

Carried

#### 8.4 ITEM PW15-24

Manager of Parks, Recreation and Facilities (Bob Denison) and Director of Public Works and Recreation (Mike DiPaola)

Re: Recommendation Report - RFP-PW 2024-03 Cemetery Maintenance Contract Request for Proposal Award

**Moved By** Councillor Joann Chechalk **Seconded By** Mayor Cheryl Ganann

- That report REC 03-2024, titled "RFP-PW 2024-03 Cemetery Maintenance Contract Request for Proposal Award", dated April 15, 2024 be received.
- That the submission received from Kelly Dig's Landscaping for a five-year term (2024 to 2028), in the total amount of \$123,139.25 (excluding HST) be approved; and
- 3. That a By-Law to authorize the Mayor and Clerk to enter into an agreement with Kelly Dig's Landscaping, be passed.

Carried

### 8.5 ITEM PW16-24

Coordinator of Recreation Services (Wendy Beaty) and Director of Public Works and Recreation (Mike DiPaola)

Re: Recommendation Report REC-02-2024, titled "West Lincoln Community Centre (WLCC) and Recreation Services 2023 Review"

**Moved By** Councillor Shelley Bradaric **Seconded By** Councillor William Reilly

That report REC-02-2024, titled "West Lincoln Community Centre (WLCC) and Recreation Services 2023 Review", dated April 15, 2024, be received for information.

Carried

#### 9. OTHER BUSINESS

There was no other business.

## 10. NEW BUSINESS

There were no motions to introduce new items of business.

## 11. CONFIDENTIAL MATTERS

There were no confidential matters.

#### 12. ADJOURNMENT

The Chair declared the meeting adjourned at the hour of 8:16 p.m.

NANCY FIORENTINO, CLERK	COUNCILLOR MIKE REHNER, CHAIR





**DATE:** April 22, 2024

**REPORT NO:** T-09-2024

SUBJECT: 2024 Tax Rate By-Law

**CONTACT:** Katelyn Repovs, CPA, CA, Acting Director of Finance

Lisa Kasko-Young, Property Tax and Payroll Coordinator

## **OVERVIEW:**

 This report establishes the rates of taxation for the year 2024, in accordance with the approved 2024 operating and capital budget, and the 2024 Region of Niagara tax policy.

• Staff will use these rates in order to calculate the Final Tax Bills, to be issued to property owners in late June 2024, with due dates of July 31st and September 27th.

#### **RECOMMENDATION:**

- 1) That Recommendation Report T-09-2024 dated April 22, 2024, regarding the "2024 Tax Rate By-Law", be received; and
- 2) That the 2024 tax rates attached as Schedule A to report T-09-2024 be approved; and,
- 3) That By-Law 2024-24 to set the rates of taxation for the year 2024 be approved.

### **ALIGNMENT TO STRATEGIC PLAN:**

### Strategic Priority #4

ADVANCE organizational capacity and effectiveness

#### **BACKGROUND:**

At the February 26, 2024 Council Meeting, a general tax levy of \$9,709,110, an urban service area levy of \$186,320 and a hospital levy to support the rebuild of the West Lincoln Memorial Hospital of \$226,500 were approved. These levies are required to support the approved 2024 Operating Budget of \$21.8 million and the 2024 Capital Budget of \$10.3 million. This report outlines the Township's 2024 tax rates, as well as the rates required to collect taxes on behalf of the Region of Niagara and the four area School Boards.

### **CURRENT SITUATION:**

The tax rates are derived from the property assessment values provided by the Municipal Property Assessment Corporation (MPAC) and the tax ratios established by the Region of Niagara. The tax rates for the Township and the Region are based on the 2024 approved budget requirements, while the tax rates for education are provided by the Province.

In accordance with the Municipal Act, tax policies are set at the regional level for all local municipalities. The Region of Niagara Council approved their 2024 tax policy on March 21, 2024. Details of the 2024 Tax Policy can be found in the Region of Niagara's Corporate Services Committee Report (CSD 7-2024).

Schedule A attached to this report outlines the 2024 tax rates, which includes the Township rates, the Regional rates and the Education rates. The Township rates are calculated based on the tax levy approved by Council as part of the 2024 budget. Overall, the Township portion of the tax bill (including the Hospital and Urban Service Area levies) accounts for 32% of the total tax bill.

The chart below breaks down total taxes paid for an average single family residential home with an assessment of \$388,600.

	023 Total	2	2024 Total						
	Taxes			Taxes	\$	Change	% Change		
Assessment	\$ 388,600.00		\$ 388,600.00		\$ -		0.00%		
Municipal	\$	1,549.25	\$	1,650.35	\$	101.10	6.53%		
Hospital	\$	30.07	\$	38.50	\$	8.43	28.03%		
Total Township	\$	1,579.32	\$	1,688.85	\$	109.53	6.94%		
Total Region	\$	2,712.33	\$	2,878.60	\$	166.27	6.13%		
Education	\$	594.56	\$	595.00	\$	0.44	0.07%		
TOTAL	\$	4,886.21	\$	5,162.45	\$	276.24	5.65%		
Urban Service Area	\$	74.14	\$	72.26	\$	(1.88)	-2.54%		
TOTAL WITH URBAN									
SERVICE AREA	\$	4,960.35	\$	5,234.71	\$	274.36	5.53%		

### FINANCIAL IMPLICATIONS:

Without setting rates of taxation for 2024, we would not be able to collect the necessary tax revenue required to provide services to our community in accordance with the approved 2024 budget. Property Taxes are the largest source of revenue for the Township and fund more than 54% of the services delivered by us to our residents.

Township staff will issue a Final Tax Bill in late June, which will require two instalment payments: July 31<sup>st</sup> and September 27<sup>th</sup>. The Final Tax Bill will collect not only the Township's property taxes, but those of the Region of Niagara and the School Boards. Staff will then remit funds to the Niagara Region based on the dates outlined in their By-Law 2024-18 and to the School Boards based on legislated dates.

### **INTER-DEPARTMENTAL COMMENTS:**

This report was reviewed by the Interim CAO/Treasurer.

### **CONCLUSION:**

It is recommended that Council accept this report as an item of information and approve the tax rates outlined in Schedule A.

## **ATTACHMENTS:**

Schedule A – Schedule A to Report T-09-2024 and to By-Law 2024-24 Schedule B – By-Law 2024-24 To set the rates of taxation for 2024

**Prepared & Submitted by:** 

Reviewed & Approved by:

Katelyn Repovs, CPA, CA Acting Director of Finance

Katelyn Reporce

Donna DeFilippis, CPA, CA Interim CAO/Treasurer

Donna De Jelippes

## **TOWNSHIP OF WEST LINCOLN**

## SCHEDULE A TO BY-LAW 2024-24 TAX RATES FOR 2024

		Urban Service Area (USA)										
		Assessment	Township	Region	Waste	Transit	Education	WLMH Levy	TOTAL	Street Lights	Sidewalk	Total
Assessment Class	Code	Assessifient	Tax Rate	TOTAL	Tax Rate	Tax Rate	with USA					
Residential	(RT)	1,848,487,509	0.00424691	0.00666111	0.00049959	0.00023985	0.00153000	0.00009907	0.01327654	0.00007300	0.00011296	0.01346249
Multi-residential	(MT)	7,043,000	0.00836642	0.01312239	0.00098419	0.00047250	0.00153000	0.00019518	0.02467068	0.00014380	0.00022253	0.02503701
New Multi-Residential	(NT)	0	0.00424691	0.00666111	0.00049959	0.00023985	0.00153000	0.00009907	0.01327653	0.00007300	0.00011296	0.01346249
Small business on farm	(C7)	26,800	0.00736797	0.01155636	0.00086674	0.00041612	0.00220000	0.00017188	0.02257907	0.00012664	0.00019597	0.02290169
Commercial	(CT)	72,253,599	0.00736797	0.01155636	0.00086674	0.00041612	0.00880000	0.00017188	0.02917907	0.00012664	0.00019597	0.02950169
Commercial excess land	(CU)	1,157,900	0.00736797	0.01155636	0.00086674	0.00041612	0.00880000	0.00017188	0.02917907	0.00012664	0.00019597	0.02950169
Commercial vacant land	(CX)	2,967,300	0.00736797	0.01155636	0.00086674	0.00041612	0.00880000	0.00017188	0.02917907	0.00012664	0.00019597	0.02950169
Shopping centre	(ST)	6,917,900	0.00736797	0.01155636	0.00086674	0.00041612	0.00880000	0.00017188	0.02917907	0.00012664	0.00019597	0.02950169
Shopping centre excess land	(SU)	0	0.00736797	0.01155636	0.00086674	0.00041612	0.00880000	0.00017188	0.02917907	0.00012664	0.00019597	0.02950169
Commercial-New Construction	(XT)	0	0.00736797	0.01155636	0.00086674	0.00041612	0.00880000	0.00017188	0.02917907	0.00012664	0.00019597	0.02950169
Comm-New Const excess land	(XU)	0	0.00736797	0.01155636	0.00131392	0.00041612	0.00880000	0.00017188	0.02962625	0.00012664	0.00019597	0.02994887
Industrial	(IT)	37,165,200	0.01116938	0.01751872	0.00131392	0.00063081	0.00880000	0.00026057	0.03969340	0.00019198	0.00029708	0.04018246
Industrial excess land	(IU)	135,700	0.01116938	0.01751872	0.00131392	0.00063081	0.00880000	0.00026057	0.03969340	0.00019198	0.00029708	0.04018246
Industrial vacant land	(IX)	1,032,000	0.01116938	0.01751872	0.00131392	0.00063081	0.00880000	0.00026057	0.03969340	0.00019198	0.00029708	0.04018246
New Industrial	(JT)	0	0.01116938	0.01751872	0.00131392	0.00063081	0.00880000	0.00026057	0.03969340	0.00019198	0.00029708	0.04018246
Large industrial	(LT)	1,170,300	0.01116938	0.01751872	0.00131392	0.00063081	0.00880000	0.00026057	0.03969340	0.00019198	0.00029708	0.04018246
Large industrial excess land	(LU)	251,600	0.01116938	0.01751872	0.00131392	0.00063081	0.00880000	0.00026057	0.03969340	0.00019198	0.00029708	0.04018246
Pipeline	(PT)	29,179,000	0.00722867	0.01133788	0.00085035	0.00040825	0.00880000	0.00016863	0.02879378	0.00012425	0.00019227	0.02911030
Farmlands	(FT)	497,581,032	0.00106173	0.00166528	0.00012490	0.00005996	0.00038250	0.00002477	0.00331914	0.00001825	0.00002824	0.00336563
Managed forests	(TT)	2,481,900	0.00106173	0.00166528	0.00012490	0.00005996	0.00038250	0.00002477	0.00331914	0.00001825	0.00002824	0.00336563
Farmland Awaiting Development	(R1)	0	0.00318519	0.00499583	0.00037469	0.00017989	0.00114750	0.00007431	0.00995741	0.00005475	0.00008472	0.01009688
-												
Total levy		2,507,850,740	9,709,110	15,228,342	1,142,142	548,334	4,369,923	226,500	31,224,352	73,140	113,180	31,410,672

### THE CORPORATION OF THE TOWNSHIP OF WEST LINCOLN

## **BY-LAW 2024-24**

## BEING A BY-LAW TO ADOPT THE ESTIMATES FOR THE YEAR 2024 AND TO SET THE RATES OF TAXATION FOR THE YEAR 2024.

**WHEREAS** it is necessary for the Council of the Corporation of the Township of West Lincoln, pursuant to the Municipal Act 2001, ch. 25 to adopt the tax ratios and tax rates for property classes set by the Regional Municipality of Niagara By-laws 2024-18 and 2024-19:

**AND WHEREAS** the tax ratios establish the relative amount of taxation to be borne by each property class;

**AND WHEREAS** the property classes have been prescribed by the Minister of Finance and the Assessment Act R.S.O. 1990, ch. A.31, s.7 and s.8 as amended and Regulations thereto;

**AND WHEREAS** it is necessary for the Council of the Corporation of the Township of West Lincoln, pursuant to the Municipal Act to levy on the whole of rateable property according to the last revised assessment roll for the Corporation of the Township of West Lincoln the sum set forth in Schedule "A", and hereto attached for the current year;

**AND WHEREAS** it is necessary for the Council of the Corporation of the Township of West Lincoln, pursuant to the Municipal Act to levy on rateable property in the urban area of Smithville to pay for the costs of street lighting and sidewalk construction, repair and maintenance and the removal of snow from sidewalks according to the last revised assessment roll for the Corporation of the Township of West Lincoln the sums set forth in Schedule "A", and hereto attached for the current year;

**AND WHEREAS** the Municipal Act, 2001, ch. 25, Section 308 provides that an uppertier municipality shall pass a by-law to establish a set of tax ratios for each property class where the residential property class tax ratio is 1.00 and the Regional Municipality of Niagara has passed By-law 2024-19 to establish such ratios;

**AND WHEREAS** the Municipal Act, 2001, ch. 25, Section 311 provides that for the purposes of raising the general upper-tier tax levy, the council of the upper-tier municipality shall pass a by-law directing the lower municipality to levy a separate tax rate as specified in the by-law on assessment in each property class in the lower tier municipality rateable for upper tier purposes and the Regional Municipality of Niagara has passed By-law 2024-18 to establish such rates, as set forth in Schedule "A";

**AND WHEREAS** the Education Act, R.S.O. 1990, ch. E.2, Ontario Regulation 400/98 as amended prescribes the education tax rates for each property class, as set forth in Schedule "A";

**NOW THEREFORE** the Council of the Corporation of the Township of West Lincoln enacts as follows:

- 1. The tax ratios and tax rate reductions for prescribed property classes set by the Regional Municipality of Niagara By-laws 2024-18 and 2024-19 are hereby adopted.
- 2. The estimates for the current year shall be as set forth in Schedule "A" attached to this by-law.
- 3. The rates of taxation per current value assessment for Township, West Lincoln Memorial Hospital (WLMH), Regional and Education shall be as set out in Schedule "A" attached to this by-law.
- 4. The rates of taxation per current value assessment for the urban service area of Smithville to pay for the costs of street lighting and sidewalk construction, repair

By-law 2024-24 Page 2

and maintenance and the removal of snow from sidewalks shall be as set out in Schedule "A" attached to this by-law.

- 5. For payments in lieu of taxes due to the Corporation of the Township of West Lincoln, the actual amount due to the Corporation shall be based on the assessment roll and the tax rates for the year 2024, unless otherwise amended by the Municipal Act or any regulations as established by the Minister of Finance.
- 6. For the railway rights of way taxes due to the Corporation of the Township of West Lincoln in accordance with the Regulations as established by the Minister of Finance, pursuant to the Municipal Act 2001, ch. 25, Section 315, the actual amount due to the Corporation shall be based on the assessment roll and the tax rates for the year 2024.
- 7. If any section or portion of this by-law or of the Schedule "A" is found by a court of competent jurisdiction to be invalid, it is the intent of the Council for the Corporation of the Township of West Lincoln that all remaining sections and portions of this by-law and schedules continue in force and effect.
- 8. For the year 2024 a pre-levy of taxes was authorized by by-law and that the levy provided for in Schedule "A" attached to this by-law shall be reduced by the amount of the interim levy for 2024 and the balance shall be due in two installments on July 31, 2024 and September 27, 2024.
- 9. The said final tax levy shall become due and payable in two (2) installments as follows: Fifty percent (50%) of the final tax levy shall become due and payable on the 31<sup>st</sup> day of July; fifty percent (50%) of the final tax levy shall become due and payable on the 27<sup>th</sup> day of September and nonpayment of the amount on the dates stated in accordance with this section shall constitute default.
- 11. (a) "Default" in this section shall mean "the first day following the date taxes are due".
  - (b) There shall be imposed on all taxes a penalty for non-payment or late payment of taxes. Penalty and interest is fixed at a rate of 1.25%. Penalty and interest will accrue on unpaid taxes commencing the first day of default and also on the first day of each calendar month thereafter.
- 12. (a) On all taxes of the final tax levy in default on January 1, 2024, interest will be added at the rate of 1.25 percent per month for each month or fraction thereof of default.
  - (b) On all other taxes in default on January 1, 2024, interest shall be added at the rate of 1.25 percent per month or fraction thereof, and all by-laws and parts of by-laws inconsistent with this policy are hereby rescinded.
- 14. Penalties and interest added on all taxes of the final tax levy in default shall become due and payable and shall be collected forthwith as if the same had originally been imposed and formed part of such unpaid final tax levy.
- 15. The Treasurer shall send, either via mail or electronic delivery, to the residence or place of business of such person indicated on the last revised assessment roll, a notice specifying the amount of taxes payable.
- 16. A failure to receive the aforesaid notice in advance of the date for payment of the interim levy or any installment, does not affect the timing of default or the date from which interest shall be imposed.
- 17. All taxes shall be paid into the office of the Treasurer or to such financial institutions authorized by the Municipal Act and approved by the Treasurer.
- 18. This by-law shall come into force and effect upon the date of the final reading thereof.

By-law 2024-24

READ A FIRST, SECOND AND THIRD
TIME AND FINALLY PASSED THIS 22<sup>nd</sup>
DAY OF APRIL 2024

MAYOR CHERYL GANANN

NANCY FIORENTINO, CLERK

### THE CORPORATION OF THE TOWNSHIP OF WEST LINCOLN

### BY-LAW 2024-21

## BEING A BY-LAW TO REGULATE THE PARKING OF MOTOR VEHICLES ON LANDS WHICH ARE NOT HIGHWAYS

**WHEREAS** Section 11(3) of the *Municipal Act, 2001,* authorizes municipalities to pass by-laws respecting parking, on highways;

**AND WHEREAS** Subsection 11(3)(8) of the *Municipal Act, 2001*, provides that the power of a municipality to pass a by-law under subsection (3) with respect to parking except on highways does not include the power to pass a by-law respecting parking except on highways provided by any person other than the municipality, except where otherwise provided;

**AND WHEREAS** Section 100, of the *Municipal Act, 2001*, provides that a local municipality may, in respect of land not owned or occupied by the municipality that is used as a parking lot, regulate or prohibit the parking or leaving of motor vehicles on that land without the consent of the owner of the land or regulate or prohibit: traffic on that land if a sign is erected at each entrance to the land clearly indicating the regulation or prohibition;

**AND WHEREAS** Subsection 100.1(1) of the *Municipal Act, 2001,* provides that a local municipality may, in respect of land not owed or occupied by the municipality, which is not a parking lot, regulate or prohibit the parking or leaving of motor vehicles without the consent of the owner of the land;

**AND WHEREAS** Subsection 101(1) of the *Municipal Act, 2001,* provides that if a municipality passes a by-law regulating or prohibiting the parking or leaving of a motor vehicle on land, it may provide for the removal and impounding or restraining and immobilizing of any vehicle, at the vehicle owner's expense, parked or left in contravention of the by-law and section 170 (15) of the *Highway Traffic Act, R.S.O.* 1990, c. H.8, as amended, applies with the necessary modifications to the by-law;

**AND WHEREAS** Subsection 101(2) of the *Municipal Act, 2001*, provides that a municipality may enter on land at reasonable times for the purposes described in section 101 (1);

**AND WHEREAS** Subsection 101(3) of the *Municipal Act, 2001,* provides that, if signs are erected on land specifying conditions on which a motor vehicle may be parked or left on the land or regulating or prohibiting the parking or leaving of a motor vehicle on the land, a motor vehicle parked or left on the land contrary to the condition or prohibition shall be deemed to have been parked or left without consent;

**AND WHEREAS** the *Highway Traffic Act* section 30 provides the restriction and penalties for Electric Vehicles and Electric Vehicle Charging Stations;

**AND WHEREAS** Section 102.1 of the *Municipal Act, 2001,* provides that if a municipality may require a person to pay an administrative penalty if the municipality is satisfied that the person has failed to comply with any by-law respecting the parking, standing or stopping of vehicles;

**AND WHEREAS** Ontario Regulation 333/07 under the *Municipal Act, 2001 ("*the Regulation") provides that a municipality shall not require a person to pay an administrative penalty under section 102.1 of the *Municipal Act, 2001* unless the municipality has met the requirements of "the Regulation";

**AND WHEREAS** the Corporation of the Township of West Lincoln has established a system of administrative penalties in accordance with section 102.1 of the *Municipal Act, 2001* and the regulation;

**AND WHEREAS** council of the corporation of the Township of West Lincoln deems it necessary and desirable to enact this By-law;

### THE COUNCIL OF THE CORPORATION OF THE TOWNSHIP OF WEST LINCOLN ENACTS AS FOLLOWS:

### 1. SHORT TITLE.

This By-law Shall be known as the "Private Property Parking By-law".

#### 2. DEFINITIONS

In this by-law.

"By-law Enforcement Officer" means an appointed By-law Enforcement Officer of the Township of West Lincoln.

"Electric Vehicle" has the same meaning as in the Highway Traffic Act.

"Electric Vehicle Charging Station" has the same meaning as in the *Highway Traffic Act*.

"Emergency Service Vehicle" means an ambulance, fire truck or other fire department vehicle, a police vehicle or a vehicle of the Ontario Ministry of Transportation.

"Highway" has the same meaning as in the Highway Traffic Act.

"Motor Vehicle" has the same meaning as in the Highway Traffic Act.

"Officer" means any provincial offences officer or police officer authorized to enforce this By-law, the *Highway Traffic Act* and any other applicable legislation.

"Park" means the standing of a Motor Vehicle, whether it is occupied or not, except standing temporarily for the purpose of and while actually engaged in loading or unloading merchandise, passengers and the terms "Parked" and "Parking" have corresponding meanings.

"Parking Space" means an area of Township Property or Private Property set aside for the temporary Parking of one (1) Motor Vehicle and normally designated by lines or other suitable markings painted or marked on the land surface;

"Person" means and individual, corporation, partnership or association.

"Private Property" means a lot, parcel or otherwise designated piece of land that is privately owned and in which the owner provides in writing, legal authorization for the Township to exercise parking enforcement on the aforementioned lands as published in Schedule "A" of this By-law.

"Township" means the Corporation of the Township of West Lincoln.

"Township Property" means any land or property owned or occupied by the Township, other than a Highway, that is intended for the temporary Parking of Motor Vehicles and on which there are one (1) or more Parking Spaces.

### 3. GENERAL PROHIBITIONS

- 3.1 No person shall park or leave a *Motor Vehicle* or permit a *Motor Vehicle* to be Parked or left on any land or property owned by the Township other than on *Township Property*.
- 3.2 No Person shall park or leave a *Motor Vehicle* on *Township Property* or *Private Property* or Permit a *Motor Vehicle* to be Parked or left on *Township Property* or *Private Property except* in accordance with this Bylaw.

### 4. PARKING ON TOWNSHIP PROPERTY or PRIVATE PROPERTY

- 4.1 No person shall Park or leave a *Motor Vehicle* on *Township Property* or *Private Property* or permit a *Motor Vehicle* to be parked or left on *Township Property* or *Private Property* without the consent of the Township.
- 4.2 A *Motor Vehicle* that is Parked or Left on *Township Property* contrary to any provision of this By-law shall be deemed to have been parked or left without the consent of the *Township*.
- 4.3 Where the *Township* has posted one or more signs stating conditions on which a *Motor Vehicle* that is *Parked* or left on *Township property*, contrary to any such conditions shall be deemed to have been *Parked* or left without the Consent of the *Township*.
- 4.4 No person shall Park or leave a *Motor Vehicle* on *Township Property* or *Private Property* or permit a *Motor Vehicle* to be parked or left on *Township Property* or *Private Property* other than in a Parking Space and in conformity with signs and markings.
- 4.5 No person shall Park or leave a *Motor Vehicle* on *Township Property* or *Private Property* or permit a *Motor Vehicle* to be parked or left on *Township Property* or *Private Property* in such a manner that it is not wholly within a Parking Space.
- 4.6 No person shall Park or leave a *Motor Vehicle* on *Township Property* or *Private Property* or permit a *Motor Vehicle* to be parked or left on *Township Property* or *Private Property* in any Parking Space that is occupied by another Motor Vehicle.
- 4.7 No person shall Park or leave a *Motor Vehicle* on *Township Property* or *Private Property* or permit a *Motor Vehicle* to be parked or left on *Township Property* or *Private Property* in any Parking Space that is temporarily closed.
- 4.8 No person shall Park or leave a *Motor Vehicle* on *Township Property* or *Private Property* or permit a *Motor Vehicle* to be parked or left on *Township Property* or *Private Property* in such a manner as to interfere with the clearing of snow or other maintenance or repair of the Township Property.
- 4.9 No person shall Park or leave a *Motor Vehicle* on *Township Property* or *Private Property* or permit a *Motor Vehicle* to be parked or left on *Township Property* or *Private Property* in such a manner as to obstruct or interfere with the ability of other Motor Vehicles to access or travel through the Township Property.
- 4.10 No person shall Park or leave a *Motor Vehicle* on *Township Property* or *Private Property* or permit a *Motor Vehicle* to be parked or left on *Township Property* or *Private Property* in any Parking Space for which the Township has posted signs reserving the use of the Parking Space for specific Persons or Motor Vehicles.
- 4.11 No person shall Park or leave a *Motor Vehicle* on *Township Property* or *Private Property* or permit a *Motor Vehicle* to be parked or left on *Township Property* or *Private Property* for a consecutive period longer than twentyfour (24) hours.
- 4.12 No person shall Park or leave a *Motor Vehicle* on *Township Property* or *Private Property* or permit a *Motor Vehicle* to be parked or left on *Township Property* or *Private Property* in a designated Electric Vehicle Charging Station space that is identified by a sign unless the Motor Vehicle is an Electric Vehicle and the Electric Vehicle is attached to the Electric Vehicle Charging Station's charging equipment.

- 4.13 To the extent that the *Township* By-law Nos. (Accessible parking By-law Number) and/or (Fire route parking by-law number) apply to *Township Property* or *Private Property*, no *Person* shall *Park* or Leave a *Motor Vehicle* on *Township Property* or *Private Property* or permit a *Motor Vehicle* to be *Parked* or left on *Township Property* in a manner that contravenes said Bylaw(s).
- 4.14 No Person that Parks or leaves a Motor Vehicle on Township Property or Private Property or that permits a Motor Vehicle to be Parked or left on Township Property or Private Property shall injure, encumber, obstruct or foul the Township Property or Private Property by placing, discarding or leaving any object, material, substance, debris, item or thing in or upon the Township Property or Private Property or permit the Township Property or Private Property to be injured, encumbered, obstructed or fouled by the placing, discarding or leaving of any object, material, substance, debris, item or thing in or upon the Township Property or Private Property.

### 5. EXEMPTIONS

- Where compliance with this By-law would be impractical, this By-law shall not apply to *Motor Vehicles* operated by or on behalf of the *Township* and engaged in *Township* operations including but not limited to inspection, maintenance or repair of *Township property* and by-law enforcement.
- 5.2 Where compliance with this By-law would be impractical, this by-law shall not apply to any *Emergency Service Vehicle* while carrying out its lawful duties.

#### 6. ENFORCEMENT

- 6.1 This By-law shall be administered and enforced by the *Township*, a *By-law Enforcement officer* and/or an *Officer*.
- 6.2 A *By-law Enforcement Officer* and/or an *Officer* may, for the purpose of enforcing this By-law, exercise any power, authority or remedy granted to the Township pursuant to the *Municipal Act, 2001* and/or the *Highway Traffic Act.*
- 6.3 No *Person* shall obstruct or hinder, or attempt to obstruct or hinder, any *Bylaw Enforcement Officer* and/or an *Officer* in the exercise of a power or the performance of a duty under this By-law.

### 7. PENALTY

- 7.1 Any offence created by this By-law is not subject to the Penalty Provisions of the *Provincial Offences Act*, R.S.O. 1990, c. P. 33.
- 7.2 Subject to Section 7.1, any *Person* who contravenes any provision of this By-law is guilty of an offence and upon Conviction is Liable to such Penalties as are provided for in the *Municipal Act*, 2001 and the *Highway Traffic Act*.
- 7.3 Administrative Penalty System By-law No. 2016-67 applies to each administrative penalty issued pursuant to this By-law.
- 7.4 Every *Person* who contravenes any provision of this By-law shall, upon issuance of a penalty notice in accordance with Administrative Penalty System By-law No. 2016-67, be liable to pay to the Township an administrative penalty in accordance with that By-law.
- 7.5 For greater certainty, both the driver and the owner of a *Motor Vehicle* are liable to the penalties prescribed by section 7.3 and section 7.4 of this Bylaw unless, at the time of the offence or By-law Contravention, the *Motor*

*Vehicle* was in the possession of a *Person* other than the owner without the consent of the Owner.

- A By-law Enforcement Officer and/or an Officer, upon the discovery of a Motor Vehicle Parked or left in contravention of this By-law may cause the Motor Vehicle to be moved or taken to and placed or stored in a suitable place, and all costs and charges for the removal, care and storage thereof, if any, are a lien upon it that may be enforced in a manner provided by the Repair and Storage Liens Act.
- 7.7 Notwithstanding any other provision of this By-law, a *By-law Enforcement Officer* may, before removing or causing to be removed the *Motor Vehicle* as provided for in this By-law, issue and attach to the *Motor Vehicle* a *Township Parking* Infraction Notice alleging that the provisions of this By-law have been contravened.

### 8. GENERAL

- 8.1 If any provision of this By-law is found by any court or tribunal of competent jurisdiction to be illegal or inoperative, in whole or in part, the balance of the By-law shall not be affected and shall remain in full force and effect.
- 8.2 If there is a conflict between a provision of this By-law and a provision of any other By-law of the Township, the provision that establishes the higher standard shall prevail.
- 8.3 This By-law shall be read with all changes in number or gender as are required by context.
- 8.4 Any reference to legislation in this By-law includes the legislation and any amendment, replacement, subsequent enactment or consolidation of such legislation.
- 8.5 The Township Clerk is hereby authorized to effect any minor modifications or corrections solely of an administrative, clerical, numerical, grammatical, semantical or descriptive nature or kind to this By-law as are determined to be necessary.

### 9. EFFECTIVE DATE

9.1 This By-law shall come into force on the date that it is enacted.

22 <sup>nd</sup> DAY OF APRIL, 2024.
MAYOR CHERYL GANANN
NANCY FIORENTINO, CLERK

READ A FIRST, SECOND AND THIRD TIME AND FINALLY PASSED THIS

### BY-LAW 2024-22

### A BY-LAW TO AMEND BY-LAW 2014-67, BEING A BY-LAW TO ESTABLISH A SYSTEM FOR ADMINISTRATION PENALTIES RESPECTING THE STOPPING, STANDING AND PARKING OF VEHICLES

**WHEREAS** the Township of West Lincoln has adopted By-law No. 2014-67 being the Administrative Penalty By-law which applies administrative penalties in respect of the parking, standing or stopping of vehicles;

**AND WHEREAS** the Province adopted the "Administrative Penalties" regulation, O. Reg 333/07 pursuant to the *Municipal Act, 2001, S.O. 2001, c.25*, as amended, which applies to administrative penalties in respect of the parking, standing or stopping of vehicles;

**AND WHEREAS** the Council of the Corporation of the Township of West Lincoln considers it desirable to amend By-law 2014-67 to add the By-law to Regulate Parking "Not on Highways" as a Designated By-law to allow for enforcement through the administrative penalty system;

### NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWNSHIP OF WEST LINCOLN ENACTS AS FOLLOWS:

- 1. By-law 2014-67, as amended, is hereby amended by deleting the language of Part III Section 3. and the following substituted therefore:
  - "3. Township By-law, or portions of Township by-laws, that are listed in Schedules "A", "B", "C", "D", "F" and "G" to this By-law shall be Designated By-laws and are hereby designated for the purpose of section 3(1)(b) of the Regulation and the provisions of this By-law shall apply to any contravention of a Designated By-law. Schedules "A", "B", "C", "D", "F" and "G" shall set out the short form working to be used for the contraventions of Designated By-laws and also set out the Administrative Penalties imposed for the contraventions."
- By-law 2014-67, as amended, is amended by deleting the language of Part IV
   Section 5. and the following substituted therefore:
  - "5. Each Person who contravenes a provision of a Designated By-law shall, when given a Penalty Notice in accordance with section 6, be liable to pay to the Township an Administrative Penalty in the amount specified in Schedules "A", "B", "C", "D", "F" and "G" for each day or part of a day on which the contravention continues."
- 3. By-law 2014-67, as amended, is hereby further amended by adding a new Schedule "G" "Township of West Lincoln Administrative Penalty By-law Designated Provisions Private Property Parking By-law 24-XX" as attached as Schedule 'A'.
- 4. In the event that any provision of this by-law is declared by a court of competent jurisdiction to be invalid, the same shall not affect the validity of the remaining provisions of the by-law.
- 5. This by-law shall come into force and effect May 1<sup>st</sup>, 2024.

READ A FIRST, SECOND, AND THIRD TIME AND FINALLY PASSED THIS 22<sup>nd</sup> DAY OF APRIL.

CHERYL GANANN, MAYOR

NANCY FIORENTINO, CLERK

By-law 2024 - 22 Schedule 'A'

### Schedule "G" By-Law 2024 - 22

# TOWNSHIP OF WEST LINCOLN ADMINISTRATIVE PENALTY BY-LAW DESIGNATED BY-LAW PROVISIONS BY-LAW TO REGULATE PARKING NOT ON HIGHWAYS 2024-22

- 1. For the purposes of section 3 of this By-law, Column 1 in the following table lists the provisions in the By-law to Regulate Parking Not on Highways No. 2024-xx, as amended that are hereby designated for the purposes of 3(1)(b) of the Regulation.
- Column 2 in the following table sets out the short form wording to be used in a Penalty Notice for the contravention of the designated provisions listed in Column 1.
- 3. Column 3 in the following table sets out the Administrative Penalty amounts that are payable for contraventions of the designated provisions listed in Column 1.

ITEM	Column 1	Column 2	Column 3
	Designated Provision	Short Form Wording	Administrative Penalty
1	4.4	Stop/Stand/Park in parking space contrary to posted sign.	\$35.00
2	4.5	Stop/Stand/Park not within marked parking space.	\$35.00
3	4.6	Stop/Stand/Park in parking space occupied by another vehicle.	\$35.00
4	4.7	Stop/Stand/Park in closed parking space.	\$35.00
5	4.8	Stop/Stand/Park as to interfere with maintenance or snow removal.	\$55.00

By-law 2024 - 22 Schedule 'A'

6	4.9	Stop/Stand/Park as to interfere with flow of traffic.	\$35.00
7	4.10	Stop/Stand/Park in parking space contrary to designated sign.	\$35.00
8	4.11	Stop/Stand/Park in excess of twenty-four (24) hours.	\$35.00
9	4.12	Stop/Stand/Park unauthorized vehicle in Electric Vehicle Charging Station.	\$125.00

### BY-LAW 2024-23

A BY-LAW TO AMEND BY-LAW 2019-83 BEING A BY-LAW UNDER THE BUILDING CODE ACT RESPECTING CONSTRUCTION, DEMOLITION, CHANGE OF USE, OCCUPANCY PERMITS, TRANSFER OF PERMITS, INSPECTIONS AND ASSOCIATED FEES.

**WHEREAS** pursuant to the *Building Code Act 1992, S.O. 1992, c .23* as amended, the Lieutenant Governor in Council has established a *Building Code* which is in force throughout Ontario;

**AND WHEREAS** Section 7 of the *Building Code Act 1992, S.O. 1992, c.23* as amended, empowers Council to pass by-laws respecting construction, demolition, change of use, transfer of *permits,* inspections, required documentation and submission of such with an application for *permit,* and setting and refunding of fees;

**AND WHEREAS** the Council of the Corporation of the Township of West Lincoln now deems it expedient to amend Section 5.7 of By-law 2019-83 which sets out the process for administering refunds under By-law 2019-83

### NOW THEREFORE, THE COUNCIL OF THE CORPORATION OF THE TOWNSHIP OF WEST LINCOLN HEREBY enacts as follows:

- 1. That, By-law 2019-83, as amended, be further amended by adding thereto the following:
  - a. 5.7.4 "Where monies paid under a deposit remain unclaimed for a period of not less than seven (7) years, the *Township* may send notice to the permit applicant's last known address advising such applicant that the Township holds unclaimed funds in the form of a building permit deposit and such funds may be subject to forfeiture. The applicant may within forty-five (45) days of receiving the notice provide in writing claims to such deposit and provide proof and evidence of completion of work for which the deposits were taken to the satisfaction of the Chief Building Official. The Township shall also advertise a general notice on the *Township*'s website and through applicable local newspapers where available and social media that, in the opinion of the Chief building official or Director of Planning and Building Or the Township Treasurer that sufficient general circulation throughout the Township, stating that permit deposits being held by the *Township* for a period of more than seven (7) years or more will be considered forfeit by the applicants if such deposits have not been claimed within forty-five (45) days. If through no fault of the Township, the deposit has not been refunded after the expiry of the forty-five (45) day period, the Township may without further notice declare the deposit forfeited, whereupon the deposit shall become the property of the Township free of all claims.
- 2. That, this new By-law take effect on April 22<sup>nd</sup>, 2024.

AND THIRD TIME AND FINALLY PASSED THIS 22 <sup>nd</sup> DAY OF APRIL, 2024.
MAYOR CHERYL GANANN

NANCY FIORENTINO, CLERK

**READ A FIRST, SECOND** 

### **BY-LAW 2024-24**

# BEING A BY-LAW TO ADOPT THE ESTIMATES FOR THE YEAR 2024 AND TO SET THE RATES OF TAXATION FOR THE YEAR 2024.

**WHEREAS** it is necessary for the Council of the Corporation of the Township of West Lincoln, pursuant to the Municipal Act 2001, ch. 25 to adopt the tax ratios and tax rates for property classes set by the Regional Municipality of Niagara By-laws 2024-18 and 2024-19:

**AND WHEREAS** the tax ratios establish the relative amount of taxation to be borne by each property class;

**AND WHEREAS** the property classes have been prescribed by the Minister of Finance and the Assessment Act R.S.O. 1990, ch. A.31, s.7 and s.8 as amended and Regulations thereto;

**AND WHEREAS** it is necessary for the Council of the Corporation of the Township of West Lincoln, pursuant to the Municipal Act to levy on the whole of rateable property according to the last revised assessment roll for the Corporation of the Township of West Lincoln the sum set forth in Schedule "A", and hereto attached for the current year;

**AND WHEREAS** it is necessary for the Council of the Corporation of the Township of West Lincoln, pursuant to the Municipal Act to levy on rateable property in the urban area of Smithville to pay for the costs of street lighting and sidewalk construction, repair and maintenance and the removal of snow from sidewalks according to the last revised assessment roll for the Corporation of the Township of West Lincoln the sums set forth in Schedule "A", and hereto attached for the current year;

**AND WHEREAS** the Municipal Act, 2001, ch. 25, Section 308 provides that an uppertier municipality shall pass a by-law to establish a set of tax ratios for each property class where the residential property class tax ratio is 1.00 and the Regional Municipality of Niagara has passed By-law 2024-19 to establish such ratios;

**AND WHEREAS** the Municipal Act, 2001, ch. 25, Section 311 provides that for the purposes of raising the general upper-tier tax levy, the council of the upper-tier municipality shall pass a by-law directing the lower municipality to levy a separate tax rate as specified in the by-law on assessment in each property class in the lower tier municipality rateable for upper tier purposes and the Regional Municipality of Niagara has passed By-law 2024-18 to establish such rates, as set forth in Schedule "A";

**AND WHEREAS** the Education Act, R.S.O. 1990, ch. E.2, Ontario Regulation 400/98 as amended prescribes the education tax rates for each property class, as set forth in Schedule "A";

**NOW THEREFORE** the Council of the Corporation of the Township of West Lincoln enacts as follows:

- 1. The tax ratios and tax rate reductions for prescribed property classes set by the Regional Municipality of Niagara By-laws 2024-18 and 2024-19 are hereby adopted.
- 2. The estimates for the current year shall be as set forth in Schedule "A" attached to this by-law.
- 3. The rates of taxation per current value assessment for Township, West Lincoln Memorial Hospital (WLMH), Regional and Education shall be as set out in Schedule "A" attached to this by-law.
- 4. The rates of taxation per current value assessment for the urban service area of Smithville to pay for the costs of street lighting and sidewalk construction, repair

By-law 2024-24 Page 2

and maintenance and the removal of snow from sidewalks shall be as set out in Schedule "A" attached to this by-law.

- 5. For payments in lieu of taxes due to the Corporation of the Township of West Lincoln, the actual amount due to the Corporation shall be based on the assessment roll and the tax rates for the year 2024, unless otherwise amended by the Municipal Act or any regulations as established by the Minister of Finance.
- 6. For the railway rights of way taxes due to the Corporation of the Township of West Lincoln in accordance with the Regulations as established by the Minister of Finance, pursuant to the Municipal Act 2001, ch. 25, Section 315, the actual amount due to the Corporation shall be based on the assessment roll and the tax rates for the year 2024.
- 7. If any section or portion of this by-law or of the Schedule "A" is found by a court of competent jurisdiction to be invalid, it is the intent of the Council for the Corporation of the Township of West Lincoln that all remaining sections and portions of this by-law and schedules continue in force and effect.
- 8. For the year 2024 a pre-levy of taxes was authorized by by-law and that the levy provided for in Schedule "A" attached to this by-law shall be reduced by the amount of the interim levy for 2024 and the balance shall be due in two installments on July 31, 2024 and September 27, 2024.
- 9. The said final tax levy shall become due and payable in two (2) installments as follows: Fifty percent (50%) of the final tax levy shall become due and payable on the 31<sup>st</sup> day of July; fifty percent (50%) of the final tax levy shall become due and payable on the 27<sup>th</sup> day of September and nonpayment of the amount on the dates stated in accordance with this section shall constitute default.
- 11. (a) "Default" in this section shall mean "the first day following the date taxes are due".
  - (b) There shall be imposed on all taxes a penalty for non-payment or late payment of taxes. Penalty and interest is fixed at a rate of 1.25%. Penalty and interest will accrue on unpaid taxes commencing the first day of default and also on the first day of each calendar month thereafter.
- 12. (a) On all taxes of the final tax levy in default on January 1, 2024, interest will be added at the rate of 1.25 percent per month for each month or fraction thereof of default.
  - (b) On all other taxes in default on January 1, 2024, interest shall be added at the rate of 1.25 percent per month or fraction thereof, and all by-laws and parts of by-laws inconsistent with this policy are hereby rescinded.
- 14. Penalties and interest added on all taxes of the final tax levy in default shall become due and payable and shall be collected forthwith as if the same had originally been imposed and formed part of such unpaid final tax levy.
- 15. The Treasurer shall send, either via mail or electronic delivery, to the residence or place of business of such person indicated on the last revised assessment roll, a notice specifying the amount of taxes payable.
- 16. A failure to receive the aforesaid notice in advance of the date for payment of the interim levy or any installment, does not affect the timing of default or the date from which interest shall be imposed.
- 17. All taxes shall be paid into the office of the Treasurer or to such financial institutions authorized by the Municipal Act and approved by the Treasurer.
- 18. This by-law shall come into force and effect upon the date of the final reading thereof.

By-law 2024-24

READ A FIRST, SECOND AND THIRD
TIME AND FINALLY PASSED THIS 22<sup>nd</sup>
DAY OF APRIL 2024

MAYOR CHERYL GANANN

NANCY FIORENTINO, CLERK

**BY-LAW NO. 2024-25** 

BEING A BY-LAW TO AUTHORIZE AN AGREEMENT BETWEEN THE CORPORATION OF THE TOWNSHIP OF WEST LINCOLN, THE CORPORATION OF THE TOWNSHIP OF WAINFLEET AND DA-LEE DUST CONTROL FOR THE SUPPLY AND APPLICATION OF DUST CONTROL MATERIAL FOR THE THREE-YEAR TERM 2024 TO 2026

**WHEREAS** the Council of the Corporation of the Township of West Lincoln deems it expedient to enter into an Agreement with the Corporation of the Township of Wainfleet and Da-Lee Dust Control for the supply and application of dust control material for the three-year term 2024 to 2026.

### NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWNSHIP OF WEST LINCOLN ENACTS AS FOLLOWS:

- 1. That, the Council of the Corporation of the Township of West Lincoln enter into an Agreement with the Corporation of the Township of Wainfleet and Da-Lee Dust Control for the supply and application of dust control material for the three-year term 2024 to 2026.
- 2. That, the Mayor and Clerk be authorized to sign the above mentioned Agreement, and any other related documents, and to affix the Corporate Seal thereto.

READ A FIRST, SECOND AND THIRD TIME AND FINALLY PASSED THIS 22<sup>nd</sup> DAY OF APRIL, 2024.

MAYOR	CHERYL O	SANANN
NANCY	IOPENTIN	NO. CLERK

**BY-LAW NO. 2024-26** 

A BY-LAW TO AUTHORIZE AN AGREEMENT BETWEEN THE CORPORATION OF THE TOWNSHIP OF WEST LINCOLN AND KELLY DIGS LANDSCAPING FOR THE PROVISION OF CEMETERY GROUNDS MAINTENANCE SERVICES FOR A PERIOD OF FIVE YEARS EFFECTIVE MAY 2024 TO DECEMBER 2028

**WHEREAS** the Council of the Corporation of the Township of West Lincoln deem it expedient to enter into an agreement with Kelly Digs Landscaping for Cemetery Grounds Maintenance Services for a period of five years effective May 2024 to December 2028.

## NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWNSHIP OF WEST LINCOLN ENACTS AS FOLLOWS:

- That, the Council of the Corporation of the Township of West Lincoln enter into an agreement with Kelly Digs Landscaping for the provision of Cemetery Grounds Maintenance Services for a period of five years effective May 2024 to December 2028.
- 2. That, the Mayor and Clerk be authorized to sign the above mentioned agreement, and any other related documents, and to affix the Corporate Seal thereto.

READ A FIRST, SECOND AND THIRD TIME AND FINALLY PASSED THIS 22<sup>nd</sup> DAY OF APRIL, 2024.

MAYOR CHERYL GANANN		
NANCY	FIORENTINO,	CLERK

### **BY-LAW 2024-27**

A BY-LAW TO AUTHORIZE AN AGREEMENT BETWEEN THE CORPORATION OF THE TOWNSHIP OF WEST LINCOLN AND WALKERS CONSTRUCTION LIMITED FOR THE 2024 ROAD REHABILITATION WORK PROJECT

**WHEREAS** the Council of the Corporation of the Township of West Lincoln deems it expedient to enter into an agreement with Walkers Construction Limited for the 2024 Road Rehabilitation Work Project.

### NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWNSHIP OF WEST LINCOLN ENACTS AS FOLLOWS:

- That, the Council of the Corporation of the Township of West Lincoln enter into an agreement with Walkers Construction Limited for the 2024 Road Rehabilitation Work Project.
- 2. That, the Mayor and Clerk be authorized to sign the above mentioned agreement, and any other related documents, and to affix the Corporate Seal thereto.

KEND KI IKOI, CECCIED KIND IIIKB
TIME AND FINALLY PASSED THIS 22nd
DAY OF APRIL 2024.

READ A FIRST SECOND AND THIRD

MAYOR CHERYL GANANN		
NANCY FIORENTINO, CLE	RK	

### **BY-LAW NO. 2024-28**

### A BY-LAW TO ADOPT, CONFIRM AND RATIFY MATTERS DEALT WITH BY COUNCIL RESOLUTION

**WHEREAS** the Municipal Act 2001, S.O. 2001, Chapter 25, as amended, Section 5(1), provides that the powers of a municipal corporation shall be exercised by its Council;

**AND WHEREAS** the Municipal Act 2001, S.O. 2001, Chapter 25, as amended, Section 5(3) provides that a municipal power, including a municipality's capacity, rights, powers and privileges, shall be exercised by by-law unless the municipality is specifically authorized to do otherwise;

**AND WHEREAS** Section 11(2) of the said Act provides that a lower tier municipality may pass by-laws respecting matters within the spheres of jurisdiction as set out in the said Act:

**AND WHEREAS** in many cases, action which is taken or authorized to be taken by Council does not lend itself to the passage of an individual by-law;

## NOW THEREFORE, THE COUNCIL OF THE CORPORATION OF THE TOWNSHIP OF WEST LINCOLN ENACTS AS FOLLOWS:

- 1. That, the actions of the Council at its regular meeting of April 22<sup>nd</sup>, 2024 in respect of which recommendations contained in the reports of the committees considered at each meeting and in respect of each motion, resolution and other action taken by the Council at its meeting are, except where the prior approval of the Ontario Land Tribunal or other authority is required by law, hereby adopted, ratified and confirmed as if all such proceedings were expressly embodied in this By-law.
- 2. That, where no individual by-law has been or is passed with respect to the taking of any action authorized in or by the above mentioned minutes or with respect to the exercise of any powers by the Council in the above mentioned minutes, then this By-law shall be deemed for all purposes to be the By-law required for approving and authorizing and taking of any action authorized therein or thereby, or required for the exercise of any powers therein by the Council.
- 3. That, the Mayor and the proper officers of the Corporation of the Township of West Lincoln are hereby authorized and directed to do all things necessary to give effect to the said action of the Council or to obtain approvals where required and, except where otherwise provided, the Mayor, Clerk, and/or the Administrator are hereby directed to execute all documents necessary on behalf of the Corporation of the Township of West Lincoln and to affix thereto the corporate seal of the Corporation of the Township of West Lincoln.
- 4. That, this By-law shall come into force and take effect on the date of its final passing.

TIME AND FINALLY PASSED THIS 22 <sup>nd</sup> DAY OF APRIL, 2024.	
MAYOR CHERYL GANANN	_
NANCY FIORENTINO, CLERK	_

**READ A FIRST, SECOND AND THIRD**