# West Lincoln

### Your Future Naturally TOWNSHIP OF WEST LINCOLN CORPORATE SERVICES COMMITTEE AGENDA

MEETING NO. FOUR Tuesday, May 20, 2025, 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

### 1. CHAIR - Councillor Shelley Bradaric

Prior to commencing with the Corporate Services Committee meeting agenda, Chair Bradaric will note the following:

- 1. Comments can be made from members of the public for a matter that is on the agenda by advising the Chair during the "Request to Address an Item on the Agenda" Section of the agenda.
- 2. The public may submit written comments for matters that are on the agenda to jpaylove@westlincoln.ca before 4:30 p.m. on the day of the meeting for consideration by the Committee. Comments received after 4:30 p.m. on the day of the Committee meeting will be considered at the following Council meeting. Comments submitted are included in the record.
- 3. This 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, the Haudenosaunee, and the Anishinaabe, including the Mississaugas of the Credit First Nation. There are many First Nations, Métis, and Inuit 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. CHANGE IN ORDER OF ITEMS ON AGENDA

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

### 5. APPOINTMENTS

### 5.1 ITEM CS36-25

Bruce Squires and Aaron Levo, West Lincoln Memorial Hospital Re: Rebuilding of West Lincoln Memorial Hospital **POWERPOINT PRESENTATION** 

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

**NOTE:** Procedural By-law Section 10.13(5) – General Rules One (1) hour in total shall be allocated for this section of the agenda and each individual person shall only be provided with **five (5) minutes** to address their issue (some exceptions apply). A response may not be provided and the matter may be referred to staff.

Chair to inquire if there are any members of the public present who wish to address any items on the Corporate Services Committee agenda.

### 7. CONSENT AGENDA ITEMS

### 7.1 ITEM CS37-25

There are no consent agenda items.

### 8. COMMUNICATIONS

### 8.1 ITEM CS38-25

Joint Accessibility Advisory Committee Re: Minutes - May 8, 2025

### **RECOMMENDATION:**

1. That, the minutes from the Joint Accessibility Advisory Committee dated May 8, 2025; be received.

### 9. STAFF REPORTS

### 9.1 ITEM CS39-25

Director of Corporate Services/CFO, (Katelyn Repovs) Re: Recommendation Report T-10-2025 - Unsuccessful Tax Sale Property

### **RECOMMENDATION:**

- 1. That, Recommendation Report T-10-2025, titled "Unsuccessful Tax Sale Property", dated May 20, 2025, be received; and,
- That, the Treasurer be authorized, under Sections 354(2) and (3) of the Municipal Act, to write-off outstanding taxes, penalties and interest as uncollectible, in the amount of \$263,576.53, for the property described as Roll #2602 010 003 12300, PIN 46068-0099; and,
- That, the Treasurer be authorized, under Sections 353(2) and
  (3) of the Municipal Act, to charge back the proportionate uncollectible amounts to the Region of Niagara and the

23

4

applicable Boards of Education; and,

4. That, the Treasurer be authorized to place the property up for tax sale following the adjustments in Recommendations #2 and #3 above.

### 10. OTHER BUSINESS

### 10.1 ITEM CS40-25

Members of Committee Re: Verbal Updates from Members of Boards and Committees - If required

### 10.2 ITEM CS41-25

Members of Council Re: Other Business Items of an Informative Nature

### 11. NEW BUSINESS

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

### 12. CONFIDENTIAL MATTERS

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:

### **RECOMMENDATION:**

12.1 Manager, Legislative Services/Clerk (Justin Paylove)Re: Citizen Appointments on Boards and Committees - Heritage Committee

### APPLICATION PROVIDED UNDER SEPARATE COVER

Applicable closed session exemption(s):

• Personal matters about an identifiable individual, including municipal or local board employee(s).

#### 12.1 Manager of Legislative Services/Clerk (Justin Paylove) Re: Citizen Appointments on Boards and Committees - Heritage

Re: Citizen Appointments on Boards and Committees - Heritage Committee

### 13. DISCLOSURE OF CONFIDENTIAL MATTERS

### 14. ADJOURNMENT

The Chair declared the meeting adjourned at the hour of [time]



### **Rebuilding West Lincoln Memorial Hospital**

Page 4 of 28

### **Progress Report: May 2025**

### Project highlights:

- Commissioning of systems has commenced
- Receiving furniture and fixtures to outfit hospital
- Interior deficiency review underway
- Staff training and readiness program underway
- Current projected timelines:
  - Substantial completion July 21, 2025
  - Patient move-in ~October 27, 2025





### **Key Features**

### **Design features**

- Nearly 80% increase in hospital size
- 55 beds; 6 birthing suites; 3 ORs + 1 procedure room
- ➤ All single-patient room → Improve patient comfort, accessibility and infection prevention and control
- Sustainable, green design

### **Programs and services**

- Ministry Post Construction Operating Plan gradual ramp up of services
- Inpatient and outpatient services:
  - o Emergency care
  - Complex and palliative care
  - o Surgery
  - Maternal and newborn care
- > Diagnostic and surgical services:
  - Diagnostic imaging & services
  - Medical diagnostic unit
  - Endoscopy & GI investigations

Page 6 of 28

• Intensive care unit (ICU)

### **Progress photos – May 2025**



Aerial facing northeast



Aerial facing northwest; current facility Page 7 of 28 On lower left



### **Progress photos – May 2025**



Hallway walls and flooring



Page 8 of 28



### **Progress photos – May 2025**



## A Look Ahead: What's next?





### Learn more about the project at WLMH.ca

Page 11 of 28

### Joint Accessibility Advisory Committee of Lincoln, West Lincoln, Pelham, Thorold, Niagara-on-the-Lake, Grimsby and Port Colborne Meeting Minutes Thursday, May 8, 2025 City of Thorold City Hall, Committee Room 1 3540 Schmon Parkway 6:30 p.m. – 8:30 p.m.

**Present:** Dan Whipple (Pelham) Dave Antaya (NOTL), Joey Hewitt (Thorold), Rhys Evans (Pelham), Lauren Bubnic (NOTL), Rebecca Hill (Lincoln), Dianne Rintjema (Lincoln) Lisa Peso (Grimsby), Jennifer Thiessen (Lincoln), Janice Desroches (Thorold), Jennifer Korstanje (Grimsby)

**Regrets:** Laura Slade (Port Colborne)

Guests: Andrew Edwards, Planner, Town of Pelham

1. Call to order. The meeting was called to order by Dan at 6:31 p.m.

### 2. Approval of the Agenda -

Two changes to the agenda: Item #4 – Presentation by Dave Patano has been deferred to the September meeting. Rhys is adding Pelham Fire Hall under New Business.

Be it resolved that the agenda is approved as amended. Moved by Rhys Evans, seconded by Lisa Peso. CARRIED.

### 3. Approval of the Minutes of March 13, 2025 -

Be it resolved that the Minutes of March 13, 2025, are approved as presented. Moved by Dave Antaya, seconded by Joey Hewitt. CARRIED.

- Dave Patano, Treat Accessibly moved to September 18, 2025, meeting.
- 5. Town of Pelham, Planner Presentation Andrew Edwards, Planner

Andrew gave his presentation to the committee clarifying the requirements of a Site Plan review. Donna will circulate the presentation slides to JAAC members when distributing the minutes.

### **Business Arising from the Minutes:**

6. JAAC Accessibility Award - discuss nominations

Donna to follow up with Rhys to file his nominations. Other nominations received were discussed including:

- Marlin Travel for ramp to business entrance
- Pic's Motor Clinic for installation of automatic door
- Upper Canada Cheese Company for installing ramp to business entrance
- DeVries Fruit Farm for excellent customer service
- Dentist for installation of automatic door
- Sobeys in all our jurisdictions -for quiet shopping opportunities and good employment accessibility as well as general good built environment
- For all JAAC municipalities for the good work they have done to comply with the AODA
- Meridan Community Centre, Pelham for good built environment and employment accessibility
- NOTL Community Centre for good built environment

Other businesses to consider:

- Camden General Store Rebecca will check it out
- Wineries Gretzky Winery, Jackson Triggs Dave will check these out. Janice says that Triggs is great for people who are neurodivergent.
- The Committee felt we should reacknowledge all businesses who were given the award in the last round and they should get a new decal
- We should do a press release acknowledging all winners and make sure they are listed on the municipal websites.

The group decided to extend the deadline for nominations for one week until Friday, May 16, 2025. Donna asked that members fill out the nomination form and send them to her for record keeping purposes.

### New Business:

### 7. Pelham Fire Hall #1 – Site Plan Review

Dan asked Donna to request the Plan in the regular format for circulation to the JAAC as it is easier online to review.

### 8. Community News

- Dave was in Fort Erie and saw a Stop Gap Initiative ramp at a local business.
- Dave shared that NOTL has a Discretionary Funds Grant that will receive applications until May 26, 2025. Can the JAAC make an application for physical accessibility or a website audit? Donna will research whether the JAAC is eligible as a committee of Council and advise the group.
- Dan has had some dealings with the Town of Caledon. The Town has made Universal Design a part of it mandate as a municipality. Can we get the JAAC municipalities to adopt this principle/concept of Universal Design? The committee will explore this option in future.
- Jennifer Tiessen attended the Town of Lincoln Council meeting on April 28<sup>th</sup> on behalf of the JAAC and received the Council's Proclamation of National Accessibility Week for May 24 – May 31, 2025.

### 9. Next Meeting:

The Committee decided not to meet over the summer, so the next meeting will be **Thursday, September 18, 2025**, from 6:30-8:30 pm. Location: City of Thorold City Hall, Committee Room 1, Thorold ON. Format to be hybrid (in person/Zoom).

### 10. Adjournment

Rhys motioned to adjourn the meeting at 7:51 pm. CARRIED

# Site Plan Control

Andrew Edwards, Planner

**Community Planning and Development Department** 

**Town of Pelham** 



# What is Site Plan Control?

- A planning tool under the *Planning Act* (Section 41)
- Ensures development meets municipal standards before construction
- Applies to most commercial, institutional, multi-residential (>10 units), and industrial projects
- Review process: application, review of plans/circulation, approval, preparation of site plan agreement.
- The Site Plan Review process takes into account input from various departments and agencies towards the preparation of a Site Plan Agreement (including the JAAC).
- The SPA is a binding contract between a municipality and the applicant/owner.



# **Objectives of Site Plan Control**

- Safe, functional, and attractive site design
- Adequate parking, grading, drainage, landscaping, and lighting
- Barrier-free access and circulation





## **Municipal Authority Under Site Plan Control**

- What <u>can</u> municipalities regulate through site plan?
  - Building placement and orientation
  - Pedestrian and vehicular access
  - Barrier-free design of exterior features
  - Landscaping, lighting, waste storage, snow storage, etc.
- What municipalities <u>cannot</u> regulate through a site plan?
  - Does not cover interior building elements (those are Building Code elements)
  - Section 41 of the *Planning Act* points out that interior design and layout as well as the manner of construction and standards for construction are excluded from site plan control.





## Role of the JAAC in Site Plan Review

- Acts as a commenting body on accessibility matters
- Reviews plans for:
  - $\circ$  Barrier-free parking
  - $_{\odot}\,$  Sidewalks and paths of travel
  - Ramp locations and grades, accessible design features such as tactile plates, etc.
  - $_{\odot}\,$  Drop-off zones, entrances, and public spaces
- Comments are considered by planning staff and applicant





## **Ontario Building Code and Accessibility**

- Ontario Building Code (OBC) sets minimum accessibility standards for buildings
- Applies at Building Permit stage, not Site Plan stage
  - Covers things like: door widths, universal washrooms, elevators, and interior circulation
- Reviewed by the Building Department at permit stage, following site plan approval





# How Your Feedback Helps

- Helps planning staff ensure universal design principles are encouraged
- Focus on external accessibility features (access, circulation, etc.)
- Use clear references to site elements (e.g., path width, curb ramps, surface materials)
- Suggest improvements in addition to flagging issues
- Ask staff for guidance or clarification if needed





# **Questions?**





REPORT CORPORATE SERVICES COMMITTEE

**DATE:** May 20, 2025

**REPORT NO:** T-10-2025

SUBJECT: Unsuccessful Tax Sale Property

**CONTACT:** Katelyn Repovs, CPA, CA Director of Corporate Services/CFO

### OVERVIEW:

- On October 30, 2024, the Township conducted a Municipal Tax Sale (sale of land by public tender) under the authority of the Municipal Act, 2001.
- A total of four properties were eligible for tax sale. Successful tenders were received for three properties. One property received no bids and remains outstanding.
- This report outlines the options now available to Council in regards to the one property that did not receive any bids.

### **RECOMMENDATION:**

- 1. That, Recommendation Report T-10-2025, titled "Unsuccessful Tax Sale Property", dated May 20, 2025, be received; and,
- That, the Treasurer be authorized, under Sections 354(2) and (3) of the Municipal Act, to write-off outstanding taxes, penalties and interest as uncollectible, in the amount of \$263,576.53, for the property described as Roll #2602 010 003 12300, PIN 46068-0099; and,
- 3. That, the Treasurer be authorized, under Sections 353(2) and (3) of the Municipal Act, to charge back the proportionate uncollectible amounts to the Region of Niagara and the applicable Boards of Education; and,
- 4. That, the Treasurer be authorized to place the property up for tax sale following the adjustments in Recommendations #2 and #3 above.

#### ALIGNMENT TO STRATEGIC PLAN: Theme #4

• FOUNDATIONAL – Advance organizational capacity and effectiveness

### **BACKGROUND:**

The municipal tax sale legislation, as outlined in the Municipal Act, allows properties with property taxes two or more years in arrears to be sold by the Municipality to facilitate the collection of past due taxes. Administration works with property owners who are in their second year of arrears in order to reduce the number of registered properties and the impact on collection and administration. In the summer of 2023, Administration registered a tax arrears certificate against 15 properties. These property owners had one year to pay the outstanding balance owing on their accounts. Failing payment, the properties were eligible for tax sale.

Four properties remained without payment and became eligible for tax sale. These four properties were advertised, based on the parameters outlined in the Municipal Act, on the Township website, the local newspaper and the Ontario Gazette for four consecutive weeks in September and October 2024. The tax sale was conducted on October 30, 2024 via a public tender process. While three properties received successful bids, one property received no bids. This report outlines the options that Council has regarding this one property that did not sell and remains outstanding.

### **CURRENT SITUATION:**

The property that did not receive any bids is described as follows: **Roll Number:** 2602 010 003 12300 000 **Legal Description:** 702 JOHN ST, CAISTOR CENTRE, PIN 46068-0099 LT, LT 7 W/S JOHN ST TP PL 26 CAISTOR; S/T EXECUTION 98-01123, IF ENFORCEABLE; WEST LINCOLN, FILE NAWL23-005.

Outstanding Balance Owing as of December 31, 2024: \$305,969.37

The assessment roll indicates a commercial assessment with a value of \$83,000. The property is approximately 0.40 acres in size. At the time of the tax sale, the outstanding balance, which represented the minimum tender amount, was \$303,074.63.

The below chart provides a breakdown of the outstanding amount, as of December 31, 2024, by revenue category and taxing authority. The property has been in arrears since approximately 1995, therefore the balance below reflects approximately 30 years' worth of tax arrears. Administration considers this to be the first time this property was offered for tax sale. The Breakdown by Taxing Authority outlines an approximation of the proportionate taxes that relate to the Township, Region, and Boards of Education, which was calculated using the 2024 tax rates. The Other Additions to Roll category includes amounts charged back to the roll related to past site clean-up costs.

		Breakdown by Taxing Authority			
	Balance, as of	Township of	Region of	Boards of	
	December 31, 2024	West Lincoln	Niagara	Education	
Property Taxes	81,490.91	21,057.19	35,857.20	24,576.52	
Penalty and Interest	206,381.32	206,381.32	-	-	
Tax Sale Fees	3,920.20	3,920.20	-	-	
Other Additions to Roll	14,176.94	14,176.94	-	-	
	\$ 305,969.37	\$ 245,535.65	\$ 35,857.20	\$ 24,576.52	

The Township has the following options with respect to this property:

### 1. Write Off Taxes/Penalty and Re-Advertise for Tax Sale at Lower Cancellation Price

The first option for Council's consideration is to write off a portion of the outstanding taxes and/or penalty on the property. If property taxes are written off, the Region and School Boards would be charged back their portion of the outstanding taxes. If penalty is written off, the Township would absorb 100% of the write-off, as the original revenue was strictly collected by the Township. The Township has a Provision for Uncollectible Taxes Receivable account to offset the impact of this write-off, as described further in the Financial Implications section.

In order to proceed in re-advertising this property for tax sale at a lower cancellation price, Council's approval of tax and penalty write-off needs to occur. The outstanding balance can be written down to reflect a value representative of two years' tax arrears. For this property, two years' arrears (that occurred in 2023 and 2024) equates to \$42,392.84. A breakdown of this is as follows:

	 Two Years' Arrears (2023 and 2024)		
Property Taxes	 4,742.55		
Penalty and Interest	28,249.59		
Tax Sale Fees	3,920.20		
Other Additions to Roll	 5,480.50		
	\$ 42,392.84		

This means that the new cancellation price (minimum tender amount) would be set to recover the full \$42,392.84, plus any further accumulated amounts up to the date of sale. The benefit of a lowered cancellation price is the increased likelihood of the property being more attractive to a potential purchaser, given the lower price. If Council would like to further reduce the cancellation price, writing off all or a portion of the penalty noted above could achieve this; Council would need to provide appropriate direction to Administration.

With the above noted price, a total write-off of \$263,576.53 would be required; of this, the Township portion would be \$206,659.89. The remaining write-off amount of \$56,916.64 would be apportioned back, respectively, to the Region and Boards of Education. A breakdown is shown below:

		Breakdown by Taxing Authority			
	Potential	Township of	Region of	Boards of	
	Write-Off	West Lincoln	Niagara	Education	
Property Taxes	76,748.36	19,831.72	33,770.41	23,146.23	
Penalty and Interest	178,131.73	178,131.73	-	-	
Tax Sale Fees	-	-	-	-	
Other Additions to Roll	8,696.44	8,696.44	-	-	
•	\$ 263,576.53	\$ 206,659.89	\$ 33,770.41	\$ 23,146.23	

The Township may then re-advertise the property for tax sale, pursuant to Section 380.1 of the Act, at a reduced cancellation price. By re-listing the property for tax sale, the Township is bound by the tax sale guidelines set out in the Municipal Tax Sale Rules under O. Reg. 181/03 and can only recover the amount of the cancellation price. Any amount received that exceeds the cancellation price is forfeited to the Courts and cannot be retained by the Township. Under this option, the Township does not take ownership of the property and therefore is not responsible for the risks of ownership, but limits the recovery available.

### 2. Vest Property into Ownership of the Municipality

The second option for Council's consideration is to register a Notice of Vesting, pursuant to Section 379(5)(b) of the Act. The municipality can elect to vest the property within two years after a public sale is conducted; therefore, this would need to occur before October 30, 2026. If the municipality does not register a Notice of Vesting or re-advertise the property for tax sale within two years of the tax sale date, the whole process is deemed to have been cancelled.

Once vested, the property would be owned by the Township and would become tax exempt. This would mean that the Township assumes full ownership risk related to the property, including liability for the property's condition. Under this option, all outstanding tax and penalty amounts would be written off pursuant to Section 354(2) and (3) of the Act. As indicated under Option 1 above, the Region and Boards of Education would be charged back for their portion of the outstanding taxes.

If vesting occurred, and the municipality wishes to then sell the property on the real estate market, it would not be bound by the tax sale guidelines set out in the Municipal Tax Sale Rules. However, based on the proceeds received, the Township would need to apportion the appropriate taxes back to the Region and Boards of Education if the sale takes place within seven years of vesting. If the Township chooses to sell the property more than seven years after vesting occurs, the Township retains all proceeds.

It is important to note that this property is an abandoned gas station site and there are past environmental concerns that have been previously communicated to Council. Further, the property size is small, at only 0.4 acres, and would have limited use to the Township. Therefore, given there is a liability risk to the Township if ownership occurred, Administration is not recommending that the Township vest this property at this time.

### 3. Re-Advertise for Tax Sale at Full Cancellation Price

The third option for Council's consideration is that the municipality can choose to readvertise the property for tax sale one more time, within two years of the initial listing, in accordance with section 380.1(1) of the Municipal Act. The Act states that the minimum tender amount (cancellation price) must equal the outstanding taxes and interest on the property, plus any incurred fees. The cancellation price would be set to recover the full balance outstanding, plus any accumulated amounts up to the date of sale. By re-advertising the property for tax sale, the municipality is bound by the tax sale guidelines set out in the Municipal Tax Sales Rules. Under this option, the municipality does not take ownership of the property and therefore is not responsible for the risks of ownership. However, considering the prior failed tax sale attempt, combined with the subsequent increase in cancellation price, the chance of receiving future tender bids under this option is considered low. Therefore, Administration would not recommend readvertising for tax sale at the full cancellation price.

#### 4. Analysis

Based on the three options noted above, Administration recommends that Council provide approval to pursue Option #1: Write Off Taxes/Penalty and Re-Advertise for Tax Sale at Lower Cancellation Price. This would require Council's approval of tax/penalty write-off as uncollectible of \$263,576.53, of which \$206,659.89 relates to the Township. Administration would then re-advertise the property for tax sale, after processing of the write-off, at a lower cancellation price.

If no offers are received after the re-advertisement, Council can choose to vest or not to vest the property. If Council chooses not to vest, tax arrears will continue to mount on these properties. The Provision for Uncollectible Taxes Receivable would have to be increased in order to reflect the unlikelihood of receiving payment for taxes and penalty.

#### FINANCIAL IMPLICATIONS:

Based on Council providing approval to proceed with Option #1, this would result in a write-off of \$263,576.53. The portion of this write-off that would affect the Township is \$206,659.89. Of this, \$28,528.16 relates to property taxes and additions to the roll, while \$178,131.73 relates to penalty and interest.

The remaining write-off amount of \$56,916.64 relates to the amounts apportioned to the Region and Boards of Education, and will be recovered from the respective bodies through the normal year-end reconciliation processes.

The Township has established a Provision for Uncollectible Taxes Receivable account. This is an estimate of the portion of Property Taxes Receivable that is expected not to be collected. The Township currently has a balance of \$259,900 in the provision account, based on amounts Administration estimate may be uncollectable over all properties.

If taxes and relating penalty are approved to be written off, as described above, the writeoff related to the Township of \$206,659.89 could be recovered through this Provision

account. This would result in no impact to the Operating Fund. After this, there would be a balance remaining in the provision account of approximately \$53,240. **INTER-DEPARTMENTAL COMMENTS:** 

This report was prepared in consultation with the Corporate Services Department and the Township's tax recovery solutions vendor, The Tax Team. It was reviewed by the Legal and Legislative Department and the CAO.

### CONCLUSION:

In conclusion, Administration recommends that Council provide approval to pursue Option #1: Write Off Taxes/Penalty and Re-Advertise for Tax Sale at Lower Cancellation Price related to this unsuccessful tax sale property. This would result in a write-off of the Township portion of taxes and penalties of \$206,659.89, of which the Township has an appropriate Provision for Uncollectable Taxes account to eliminate any impact to the Operating Fund. Once re-listed for tax sale, the property will be at a lower cancellation price, which increases the likelihood of attracting a potential purchaser. Further, under this option, the municipality does not take ownership of the property and therefore is not responsible for the risks of ownership.

At this point, Administration does not recommend vesting this property as there are past environmental concerns that could result in a liability to the Township and it is not required to meet any municipal needs at this point of time.

**Prepared & Submitted by:** 

Approved by:

Katelyn Repovs, CPA, CA Director, Corporate Services/CFO Truper McBride CAO