



February 4, 2016

Minutes of the Tax Levy Allocation Review Working Group Meeting of the Corporation of the Municipality of Port Hope held on Thursday, February 4, 2016 at 5:00 PM in the Council Chambers, Town Hall, 56 Queen Street, Port Hope, Ontario.

Present: R. J. Sanderson, Mayor
L. Andrews, Councillor
R. Polutnik, Councillor
R. Norman, Rural
G. Walter, Urban – as alternate

Staff: D. Baxter, Director of Finance
D. Kripp, Finance Assistant

Absent J. Ronson, Urban
with
Notice:

1. Call to Order

Disclosure of Pecuniary Interest and the Nature Thereof – None.

2. Delegations

2.1 Municipal Property Assessment Corporation (MPAC)

Catherine Barr and Mike Porporo provided an overview including property assessment, data collection, how assessments are determined and establishing residential values.

A primary factor is the unencumbered sale price. MPAC indicated that property assessment reflects positive and negative impacts, which is factored into the Municipal property tax calculation, e.g. the gravel road or paved road that a resident lives on, or proximity to recreation facility will be taken into consideration when assessed.

2.2 Ministry of Municipal Housing and Affairs (MMAH)

Jacquie DeWolfe and Stephen Seller provided an overview of their organization and the relationship between MMAH and Municipalities.

It was noted that the Municipal Act does allow municipalities to identify a "special service" and levy a special municipal levy on rateable property in certain designated areas.

Further, Section 326 indicates that Municipalities may by By-law, identify special services, determine which of the costs of the municipality are related to that special service, designate the area of the municipality in which the residents receive or will receive additional benefit from the special service that is not received or will not be received in other areas, determine the portion and set out the method of determining the portion of the costs representing the additional costs to the municipality of providing the additional benefit in the designated area and determine whether all or a specified portion of the additional costs shall be raised.

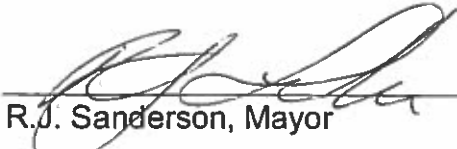
The Municipal Act defines a "special service" as a service or activity of a municipality or local board that is:

- a) not being provided or undertaken generally throughout the municipality, or
- b) being provided or undertaken at different levels or in a different manner in different parts of the municipality.

In addition, it was noted that the Ministry sets the legislation in regards to special service but they do not oversee Municipal By-laws pertaining to special services nor provide legal advice.

3. **Approval of Minutes** – Working Group minutes will be provided at the February 9, 2016 meeting for review and approval.
4. **Business from Previous Minutes** – None.
5. **New Business** – None.

6. **Other Business – None.**
7. **Question period – None.**
8. **Future Tax Levy Allocation Review Working Group Meeting(s)**
 - 8.1 Tuesday, February 9, 2016 - 1:00 p.m. - Council Chambers
Thursday, February 11, 2016 - 1:00 p.m. - Council Chambers
Wednesday, February 17, 2016 - 3:30 p.m. - Council Chambers
9. The Tax Levy Allocation Review Working Group adjourned at 5:51 p.m.



R.J. Sanderson, Mayor



B. Gilmer, Municipal Clerk