

1. **C-2026-110**  
Correspondence received April 29, 2026 from OUTNiagara respecting flag raising.
2. **C-2026-111**  
Correspondence received April 23, 2026 from the Municipality of Shuniah respecting a resolution of support for the Association of Ontario Road Supervisors correspondence requesting Provincial Legislation Amendments, Health and Safety Concerns.
3. **C-2026-112**  
Correspondence received April 30, 2026 from the Municipal Property Assessment Corporation respecting its 2025 Annual and Performance Review and Financial Statements.
4. **C-2026-113**  
Correspondence dated April 30, 2026 from the Ministry of Natural Resources respecting regulations under the Geologic Carbon Storage Act, 2025.
5. **C-2026-114**  
Correspondence dated April 30, 2026 from Oxford County respecting a resolution of support for the Association of Ontario Road Supervisors correspondence requesting Provincial Legislation Amendments, Health and Safety Concerns.
6. **C-2026-115**  
Correspondence dated May 1, 2026 from the Town of Grimsby respecting comments on MMAH Proposal 26-MMAH010 and 26-MMAH026.
7. **C-2026-116**  
Correspondence dated May 1, 2026 from the City of Pickering to The Honourable Peter Bethlenfalvy, MPP Pickering-Uxbridge respecting a request for a Provincial School Board Governance Consultation Process.
8. **C-2026-117**  
Correspondence dated May 2, 2026 from Carl Herbert and Pauline Fenech requesting amendments to By-Law 016-2021 Clean Yards and 028-2022 Noise.
9. **C-2026-118**  
Correspondence dated May 5, 2026 from the Office of the Regional Clerk regarding a motion respecting A New Deal for Niagara.



To: The Municipalities of Niagara.

April 29th, 2026

Dear Mayors and Members of Council,

On behalf of OUTNiagara, we are writing to offer a constructive path forward for municipalities wishing to move ahead with a Pride flag raising ceremony this Pride Season.

We recognize that recent public conversations have created uncertainty for municipalities across Niagara. Pride flag raisings are important civic moments. They provide visibility, affirmation, and a clear public message that 2S&LGBTQQIA+ residents, families, workers, youth, seniors, and visitors are seen, valued, and supported in living openly, safely, and fully in their communities.

OUTNiagara is not writing to comment on another organization's decisions, relationships, or approach. Our focus is on the people this work is meant to support. As an advocacy organization, OUTNiagara works to connect, support, and strengthen Niagara's 2S&LGBTQQIA+ communities through information, resources, education, advocacy, and community collaboration. In that spirit, we would like to offer support to any municipality that wishes to host a Pride flag raising ceremony in a respectful, inclusive, and community-centred way.

**Our position is simple: the Pride flag matters.** It is a symbol of visibility, safety, belonging, and dignity. For many 2S&LGBTQQIA+ people, seeing that flag raised in a public space is not a small gesture. It says that their municipality sees them, values them, and recognizes their place in civic life.

At the same time, we recognize the concern being raised that flag raisings, statements, and ceremonies can become performative if they are not connected to meaningful action. As an organization rooted in care, connection, advocacy, and community accountability, OUTNiagara believes symbolism and substance must work together. The flag should point not only to what a municipality believes, but to what it has done and what it is prepared to do.

To help ground this moment in transparency and shared progress, **OUTNiagara asks that as a municipality you provide a brief summary of the actions taken over the past year to advance equity and inclusion for 2S&LGBTQQIA+ residents.** This summary could include work related to inclusive policies, staff training, public education, safer and more accessible civic spaces, support for community connection, outreach to rural and underrepresented communities, and meaningful collaboration with local 2S&LGBTQQIA+ organizations and residents.

We encourage all municipalities to use [OUTNiagara's Community Strengths and Needs Assessment](#) as a reference point when preparing this summary. The assessment identifies several priorities raised by community members, including the need for more inclusive spaces and events, public education on 2S&LGBTQQIA+ inclusion, stronger outreach beyond urban centres, improved access to affirming services, and deeper collaboration across community, health, social service, and civic systems.

This request is not about proving perfection. It is about demonstrating care, accountability, and continued movement. Municipalities do not need to have solved every issue to show meaningful leadership. What matters is a willingness to name the work, acknowledge the gaps, and continue building communities where 2S&LGBTQQIA+ people are seen, respected, protected, and included year-round.

OUTNiagara's role is not to rescue, replace, or speak over community. Our role is to advocate, support, connect, and help create the conditions where meaningful inclusion can take root. We respect the many organizations, volunteers, advocates, and community members who contribute to Pride, advocacy, and care across Niagara. Our goal is to help ensure that residents continue to see their municipalities standing visibly and respectfully with 2S&LGBTQQIA+ communities.

If your municipality is interested in moving forward, OUTNiagara would welcome the opportunity to discuss how we can support a local Pride flag raising or broader recommitment ceremony this Pride Season. **OUTNiagara is offering this support at no charge, in the spirit of community care, advocacy, and shared responsibility for advancing 2S&LGBTQQIA+ inclusion across Niagara.** This could include suggested remarks, community-informed messaging, connection to local resources, or support in framing the ceremony around both visibility and year-round action.

Thank you for your continued commitment to building communities where all residents are seen, respected, and supported.

Pridefully yours,

Sheldon King



Chair  
OUTniagara  
[sking@outniagara.org](mailto:sking@outniagara.org)

Mike Eybel



Vice Chair  
OUTniagara  
[meybel@outniagara.org](mailto:meybel@outniagara.org)



MUNICIPALITY OF  
**SHUNIAH**

# COUNCIL RESOLUTION

Date: Apr 28, 2026

Resolution No.: 186-26

Moved By: 

Seconded By: 

THAT Council of the Municipality of Shuniah receives and supports the February 5, 2026 correspondence from the Association of Ontario Road Supervisors (AORS) re: Requesting Provincial Legislation Amendments, Health and Safety Concerns;

AND THAT this supporting resolution and the originating correspondence be circulated to the Minister of Labour, Immigration, Training and Skills Development, the Minister of Transportation, the Minister of Infrastructure, MPP Lise Vaugeouis, MPP Kevin Holland, AORS, the Association of Municipalities of Ontario (AMO), the Northwestern Ontario Municipal Association (NOMA), The Thunder Bay District Municipal League (TBDML), and All Municipalities in Ontario.

**Carried**

**Defeated**

**Amended**

**Deferred**

  
Signature

Municipality of Shuniah, 420 Leslie Avenue, Thunder Bay, Ontario, P7A 1X8



Minister of Labour, Immigration, Training and Skills Development David Piccini  
14<sup>th</sup> Floor, 400 University Avenue  
Toronto, ON M7A 1T7

February 5, 2026

Dear Minister Piccini,

On behalf of Ontario's municipal public works professionals, we are writing to raise an urgent health and safety concern that is increasingly placing municipal workers and subcontractors at risk while they maintain the critical infrastructure our communities rely on every day.

While the Occupational Health and Safety Act establishes important protections against workplace hazards, it does not adequately address a growing and very real threat: unsafe working conditions created by interference, harassment, and dangerous actions from members of the public.

Through consultations with AORS members across the province, we are hearing consistent and deeply troubling examples of escalating behaviour directed at municipal workers - particularly winter maintenance operators. These are not isolated incidents, but a pattern that is becoming increasingly normalized during significant weather events. Examples reported to AORS include:

- An individual throwing a large chunk of ice at an active piece of municipal equipment while it was operating.
- A resident threatening to kill a sidewalk plow operator.
- A man climbing onto a snow plow and refusing to get off until the operator agreed to plow his road next.
- Two municipal staff members being confronted, accosted, and aggressively yelled at in public - one at a gas station and another while simply standing in line for coffee - by individuals angry about road conditions that were not even under that municipality's jurisdiction, as well as a mailbox that had been struck.
- A voicemail left by a resident threatening to shoot a municipal plow driver with a shotgun the next time the street was plowed.
- A resident angry about snow at the end of their driveway jumping in front of an active plow and refusing to move. The plow was delayed for over an hour during a major snow event, placing service levels and the municipality's overall emergency response at risk. The situation was only resolved once supervisors and by-law officers arrived on scene.

These incidents represent only a small sample of what municipal plow drivers and winter maintenance crews are experiencing across Ontario. What was once limited to disgruntled complaints has escalated into direct threats, physical interference, and dangerous confrontations that place workers, subcontractors, and the public at risk. This issue is becoming a systematic threat to municipal service delivery and is only amplified during significant weather events.

Municipal workers and their contracted partners are responsible for maintaining roads, bridges, sidewalks, and other essential services - often in extreme weather and high-risk environments. When these workers are threatened or obstructed, it becomes not only a workplace safety issue, but a broader public safety concern. In some cases, conditions have become so unsafe that

municipal staff and subcontractors have walked off job sites, jeopardizing timely service delivery during critical events.

We respectfully ask the Province to consider the following changes:

- Under the Emergency Management and Civil Protection Act, when a municipality declares a Significant Weather Event, municipal winter maintenance vehicles and operators - including subcontractors working on behalf of municipalities - should be afforded enhanced protection, with interference or obstruction treated with the same severity as interference with police, fire, or paramedic services.
- Establish clear public-safety interference provisions, similar in intent to Ontario's Slow Down, Move Over legislation, that recognize the essential role of municipal roadside workers.
- Consider adopting provisions similar to Manitoba's recently passed Bill 38, an amendment to their Highway Traffic Act effective January 1, 2026, which requires motorists to maintain a minimum distance of 30 metres behind snowplows where speed limits are 80 km/h or lower, and 100 metres where speed limits exceed 80 km/h.

These changes would provide clarity, deterrence, and enforceability—sending a strong message that interference with municipal workers performing essential services will not be tolerated. Just as Ontario protects first responders from obstruction during emergencies, we must extend similar protections to the public works professionals who keep our communities safe, connected, and functioning.

AORS would welcome the opportunity to meet with you and your staff to discuss these concerns further and to collaborate on legislative solutions that better protect municipal workers and subcontractors while strengthening public safety across the province.

Thank you for your consideration of this critical issue.

Sincerely,



Karla Musso-Garcia, CRS-I  
President, Association of Ontario Road Supervisors  
Operations Manager, Township of Oro-Medonte



Kelly Elliott  
Interim Executive Director  
Association of Ontario Road Supervisors

Cc (via e-mail)

Premier Doug Ford

Minister of Emergency Preparedness and Response Jill Dunlop

Minister of Municipal Affairs and Housing Rob Flack

Minister of Transportation Prabmeet Sarkaria

Acting Minister of Infrastructure Todd McCarthy

Scott Butler, Good Roads Executive Director

Walid Abou-Hamde, Ontario Road Builders' Association Chief Executive Officer



Solicitor General of Ontario Michael Kerzner  
George Drew Building, 25 Grosvenor Street  
Toronto, ON M7A 1Y6

February 5, 2026

Dear Solicitor General Kerzner,

On behalf of Ontario's municipal public works professionals, we are writing to raise serious concerns regarding the safety of municipal workers and subcontractors who are increasingly facing harassment, threats, and dangerous interference from members of the public while delivering essential municipal services - particularly during winter maintenance and emergency operations.

Across Ontario, municipal public works teams are responsible for maintaining critical infrastructure that residents depend on every day, including roads, sidewalks, bridges, and drainage systems. During significant weather events, these workers are frontline responders, ensuring emergency vehicles can travel safely and that communities remain connected and accessible. However, the behaviour directed at them has escalated well beyond routine complaints and has become a direct threat to both worker safety and public safety.

Through consultations with AORS members province-wide, we continue to receive troubling reports that illustrate the seriousness of this issue. These include:

- An individual throwing a large chunk of ice at an active piece of municipal equipment while it was operating.
- A resident threatening to kill a sidewalk plow operator.
- A man climbing onto a snowplow and refusing to get off until the driver agreed to plow his road next.
- Two staff members confronted and aggressively accosted in public - one at a gas station and another while simply waiting in line for coffee - by individuals angry about road conditions and a mailbox strike that were not even related to that municipality.
- A voicemail threatening to shoot a plow driver with a shotgun the next time the street was plowed.
- A resident jumping in front of an active plow during a major snow event and refusing to move, delaying operations for over an hour and jeopardizing service levels and overall emergency response.

These examples represent only a small sample of the experiences municipal plow drivers and winter maintenance crews are facing across the province. What was once occasional frustration has escalated into intimidation, threats of violence, and direct interference with equipment and operations.

Equally concerning is that municipalities do not always receive consistent enforcement support when these incidents occur. We have heard directly from members who contacted the Ontario Provincial Police for assistance and were advised that, unless a physical assault had already taken place, the situation was "not a police matter." Waiting until a worker has been physically harmed before intervention is neither preventative nor acceptable.

This gap leaves municipalities and workers vulnerable and sends an unintended message that threatening or obstructive behaviour toward municipal staff carries little consequence. It also places supervisors and by-law officers in situations that may exceed their authority or capacity to manage safely.

We believe a proactive and coordinated response is needed. Municipal workers and their subcontractors should not have to choose between their personal safety and providing critical services during storms and emergencies.

We respectfully ask that the Province of Ontario and the Ontario Provincial Police take a clear and strong stance that interference, threats, and harassment directed at municipal public works staff will not be tolerated. Specifically, we would welcome:

- Clear direction and guidance to police services, including the OPP, that threats, intimidation, and obstruction of municipal workers performing essential duties warrant timely enforcement and support.
- Recognition that interference with winter maintenance and emergency public works operations presents a broader public safety risk, not merely a municipal operational issue.
- Enhanced coordination between municipalities and local police services during significant weather events and emergency responses to ensure worker safety and continuity of service.
- Consideration of legislative or policy tools that provide stronger deterrence and consequences for those who threaten or obstruct municipal staff and contractors.

Municipal public works professionals are essential workers. They keep roads open for ambulances, fire trucks, school buses, and the travelling public. Their safety should be treated with the same seriousness as that of other frontline responders.

AORS would welcome the opportunity to meet with you and your staff to discuss these concerns and explore practical steps to ensure consistent enforcement support and stronger protections for municipal workers across Ontario.

Thank you for your attention to this important matter and for your continued leadership in public safety.

Sincerely,



Karla Musso-Garcia, CRS-I  
President, Association of Ontario Road Supervisors  
Operations Manager, Township of Oro-Medonte



Kelly Elliott  
Interim Executive Director  
Association of Ontario Road Supervisors

Cc (via e-mail)  
Premier Doug Ford

**Subject:** RE: MPAC's 2025 Annual and Performance Report and Financial Statements

**From:** Board Chair <MPACBoard.Chair@mpac.ca>

**Sent:** April 30, 2026 8:49 AM

**To:** Amber Chrastina <AChrastina@wainfleet.ca>

**Subject:** MPAC's 2025 Annual and Performance Report and Financial Statements



Good morning Amber,

Today, MPAC (Municipal Property Assessment Corporation) is pleased to share its [2025 Annual and Performance Report](#), along with MPAC's Financial Statements for the year ended December 31, 2025.

The report outlines MPAC's performance and progress over the past year and reflects the collective efforts of employees working in collaboration with municipal and provincial partners to support the province's property assessment system and deliver value for Ontarians.

It brings together MPAC's operational results and key outcomes, demonstrating alignment between assessment activities and the organization's strategic priorities. Performance measures provide transparency into results across core service areas, including new assessments, assessment acceptance rates, Customer Contact Centre service levels, and more, reinforcing MPAC's commitment to accountability and responsible public administration.

The Financial Statements provide an overview of MPAC's financial position and results for the year and support the organization's commitment to sound financial management and responsible public administration. If you have questions related to the Financial Statements, please contact Cindy Lam, Chief Financial Officer, at (289) 315-3084 or [cindy.lam@mpac.ca](mailto:cindy.lam@mpac.ca).

As we strive to uphold the highest standards in service delivery as a global leader in property assessment, we are grateful for your continued support.

Should you have any questions regarding the reports, please do not hesitate to contact me.

Yours truly,

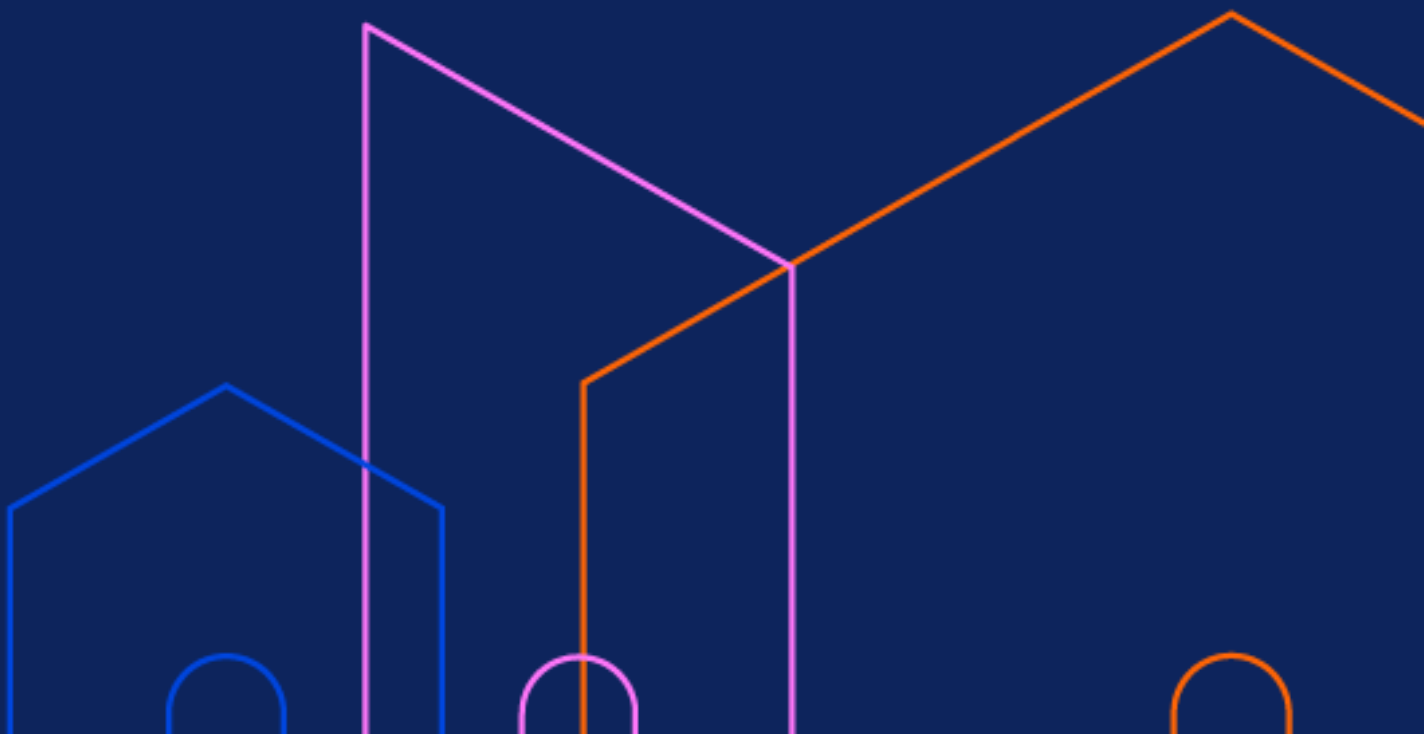
Alan Spacek  
Chair, MPAC Board of Directors

Attachments

Copy Nicole McNeill, President & CAO  
Jamie Bishop, Chief Customer Officer  
Cindy Lam, Chief Financial Officer

**mpac** Municipal Property  
Assessment Corporation™

# 2025 Annual and Performance Report



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

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

## Leadership messages

### **Building a strong foundation for continued progress**

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

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

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

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

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

**Alan Spacek**, Chair, MPAC Board of Directors

### **A year focused on modernization**

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

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

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

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

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

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

**Nicole McNeill**, President and Chief Administrative Officer, MPAC

## About MPAC

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

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

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

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

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

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

### 2025 operational highlights

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

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

All stats as of October 31, 2025.

## Setting the foundation: 2025-2028 Strategic Plan

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

The plan focuses on four key priorities:

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

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

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

### What guides us

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

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

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

## Delivering impact

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

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

## Dedicated to operational excellence

### **Delivering accurate, reliable assessments Ontarians can trust.**

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

### **Enhancing access to property assessment data**

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

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

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

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

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

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

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

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

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

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

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

**2025 property count**

**Total properties – 2025 – 5.7M**

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

**Total Assessment Value\***

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

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

\*Based on the January 1, 2016 assessed values.

### **Strengthening operational excellence through continuous modernization**

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

### **Evolving how we deliver this work**

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

### **Modernizing the systems that support trusted property assessment**

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

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

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

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

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

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

### **Advancing service delivery through in-house designed innovation**

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

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

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

### **The Pitch: Innovation at MPAC starts with our people**

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

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

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

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

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

The selected projects include:

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

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

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

## Elevating the client experience

### **Making property information easier to access, understand, and use**

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

### **Helping Ontarians get clear answers when they need them**

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

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

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

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

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

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

Here's how we supported municipalities in 2025:

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

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

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

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

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

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

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

## **Strengthening government engagement through strategic insight and partnership**

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

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

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

## **Reimagining the digital client experience**

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

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

## **Making it easier to submit business property information digitally**

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

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

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

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

## Strengthening our bottom line

### **Sustaining public value through responsible growth and reinvestment.**

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

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

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

### **Financial performance and accountability**

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

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

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

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

### **Generating value beyond our core mandate**

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

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

### **Data and insights REALTORS® rely on**

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

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

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

## **First Nations Tax Commission and Memorandum of Understanding**

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

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

## **Delivering exceptional employee experiences**

### **Supporting the people who deliver consistent, trusted service to Ontarians**

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

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

### **MPAC Mentorship Program: Strengthening capability through shared expertise**

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

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

### **Valuation & Assessment Operations Succession program**

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

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

### **Greater Toronto's Top Employers**

In December 2024, MPAC was named one of [Greater Toronto's Top Employers](#) for the sixth consecutive year, recognizing its ongoing commitment to an inclusive, engaging, and growth-focused workplace that supports employees in delivering trusted public service.

### **Equity, Diversity, Inclusion, and Anti-Racism**

Ontarians rely on public services that are consistent, respectful, and responsive to the communities they serve. At MPAC, Equity, Diversity, Inclusion, and Anti-Racism (EDIA) values are embedded across our culture and operations to support sound decision-making, professional judgment, and service delivery across Ontario's property assessment system. This commitment is reflected in how employees work together, apply standards, and engage with the public.

### **Embedding Equity, Diversity, Inclusion, and Anti-Racism through learning**

In 2025, 268 employees participated in MPAC's EDIA Committee, helping advance inclusive practices and strengthen shared understanding across the organization.

MPAC also launched an Equity, Diversity, Inclusion, and Anti-Racism Fundamentals course, which provides employees with a shared understanding of these principles and how they support respectful, inclusive workplaces. The course focuses on practical knowledge and an EDIA lens that employees can apply in their roles to strengthen inclusive practices across the organization.

The course was formally approved by all four of MPAC's accrediting partners for 2.5 Continuing Professional Development (CPD) hours, meeting professional standards and reinforcing MPAC's commitment to high-quality, meaningful learning that supports an inclusive workplace culture.

## **Employee Resource Groups: Building connection, understanding, and inclusion**

In 2025, MPAC formalized Employee Resource Groups (ERGs) to support employees, strengthen connections, and create structured opportunities for learning and engagement. Through employee-led initiatives, ERGs helped increase cultural awareness and understanding across MPAC. Examples included developing a Ramadan Resource Guide to support Muslim employees, increasing manager participation in 2SLGBTQIA+ ERG activities to strengthen visibility and allyship, and programming that created space for connection and dialogue among Black employees.

- 19 members in the Truth & Reconciliation Circle
- 149 employees participating across MPAC's ERGs
- 268 employees participated in MPAC's EDIA Committee

## **Putting values into action**

Community engagement is one of the ways MPAC lives its values beyond day-to-day operations. In 2025, MPAC's Social Impact Committees led charitable initiatives that brought employees together to support local organizations and address community needs across Ontario. These employee-led efforts strengthened connections with communities while reinforcing a culture of service, inclusion, and shared responsibility across MPAC.

### **It Starts With Us: Compassion in action during the holiday season**

During the 2025 holiday season, MPAC's Social Impact Committees led the It Starts With Us campaign, bringing employees together to support organizations addressing food and shelter insecurity. MPAC employees donated more than 8,100 essential items, which were distributed to over 60 community organizations across Ontario.

### **Socktober**

In 2025, MPAC employees participated in Socktober, an annual campaign that collects socks and other essential items for community organizations supporting people experiencing hardship. Local offices collectively donated more than 4,300 items to community partners.

### **Earth Day and Ontario Provincial Day of Action Against Litter**

In recognition of Earth Day and the Ontario Provincial Day of Action Against Litter, MPAC employees across Ontario participated in community clean-up efforts, collecting nearly 100 bags of litter from local public spaces.

## Investing in future property assessment professionals

Supporting communities across Ontario includes investing in the people who will serve them in the future. Through targeted scholarship programs, MPAC supports students who are developing the skills and expertise that municipalities and property owners rely on for fair, transparent, and consistent property assessment. These scholarships help reduce financial barriers for students pursuing careers in property valuation, real estate, and related disciplines, strengthening Ontario's future workforce and supporting confidence in the property tax system over the long term.

- \$13,600 donated to charitable organizations by employees
- 11,810 items donated by employees
- 412.5 employee volunteer hours
- 100 charities supported across Ontario

## MPAC scholarship programs

### Seneca College - Real Property Administration Program

Two annual scholarships supporting students preparing for careers in property assessment. Established in 2016, with \$10,000 contributed to date.

### University of Guelph - Bachelor of Commerce, Real Estate (Business and Economics)

Two annual scholarships supporting students building foundational knowledge in real estate markets and urban economics. Established in 2021, with \$5,000 contributed to date.

### Ontario Tech University - Women in STEM

Two annual scholarships, matched by Ontario Tech University, supporting women pursuing studies in science, technology, engineering, and mathematics. Established in 2021, with \$10,000 contributed to date.

## Looking toward the future: Here to support Ontario

As Ontario's property landscape continues to grow and change, access to accurate, reliable property information remains essential to confident decision-making. MPAC is focused on making property information easier to understand, easier to use, and more responsive to the real-world needs of the people and communities we serve.

We have invested in modern systems, expanded our use of data and analytics, and strengthened our teams to deliver value beyond our core mandate. The tools and services

we are developing are designed to respond to emerging needs and support municipalities, businesses, and property owners as they navigate change.

As we move into the next phase of our strategic plan in 2026, MPAC remains focused on progress, partnership, and continuous improvement. Upcoming initiatives include expanded assessment education through the Municipal Assessment Base Course and enhanced collaboration through the Taxpayer Liaison Group. Together, these efforts reflect our commitment to supporting informed decisions today while preparing for what comes next.

We are here to support Ontario now and into the future, advancing our systems, working with people and technology, and continuing to deliver better outcomes for everyone.

## Leadership

### 2025 Executive Management Group

- **Nicole McNeill**, MPAC President and Chief Administrative Officer
- **Rupa Aggarwal**, Executive Director, Social Impact and Inclusion
- **Jamie Bishop**, Vice-President, Public Affairs and Customer Experience
- **Natalie Blake**, Vice-President, People and Culture
- **Chris Fusco**, Vice-President, Professional Services
- **Sujit Jagdev**, Vice-President and Chief Information and Technology Officer
- **Mathew Kanter**, Vice-President, General Counsel
- **Cindy Lam**, Chief Financial Officer
- **Carmelo Lipsi**, Vice-President, Valuation and Assessment Operations and Chief Operating Officer
- **Greg Martino**, Vice-President and Chief Valuation and Standards Officer
- **Mary Meffe**, Vice-President, Corporate Services and Chief Financial Officer
- **Lee Taylor**, Vice-President, Business Development
- **Ruel Williamson**, Executive Vice-President, Commercial and Client Solutions

### 2025 Board of Directors

- **Alan Spacek**, (Chair) (Retired) Mayor, Town of Kapuskasing
- **Paul Bernards**, Finance Professional
- **Niels Christensen**, Managing Director and Broker, Christensen Real Estate Group
- **Nazmin Gupta**, Former Managing Director of Capital Raising and Investor Relations, BentallGreenOak
- **Ray Kindiak**, Lawyer and Corporate Finance Professional
- **Wendy Landry**, Mayor, Municipality of Shuniah and President, Northwestern Ontario Municipal Association (NOMA)

- **Chris Murray**, Special Advisor to the federal Deputy Minister of Housing Infrastructure and Communities
- **Jon Olinski**, (Vice-Chair) Dean, Faculty of Arts, Seneca Polytechnic
- **John Paradis**, Deputy City Manager, City of London
- **Delia Reiche**, Development Liaison, County of Brant and (Former) Deputy Mayor, Thames Centre
- **Ken Seiling**, (Retired) Regional Chair, Region of Waterloo and (Former) Mayor, Woolwich Township
- **Patricia Vanini**, (Retired) Executive Director, Association of Municipalities of Ontario
- **Derek Vanstone**, Barrister and Solicitor

## Financials

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

Statement of changes in net assets (in thousands of dollars)	2025	2024
Net assets - beginning of year	114,833	112,332
(Deficiency) excess of revenue over expenses for the year	(4,629)	3,282
Net actuarial gain (loss) on employee future benefits	111	(781)
<b>Net assets - end of year</b>	<b>110,315</b>	<b>114,833</b>

\*Note: the above is an excerpt from the 2025 Audited Financial Statements prepared in accordance with Canadian accounting standards for not-for-profit organizations and should be read in tandem with the audited statements.

## Performance at a glance

For most measurements, MPAC has set performance targets by analyzing past performance, or by adopting existing targets from other reporting mechanisms, such as the Service Level Agreement (SLA) established between MPAC and Ontario municipalities.

In 2025, the performance baselines for each measure were updated to reflect the average of the past three years (2022-2024) to align with best practices for corporate performance measurement and reporting.

The Annual and Performance Report outlines 18 measures organized under three main goals, supported by objectives and performance indicators. While performance targets are set for most measures, two do not include targets. This approach helps ensure assessments remain fair, consistent, and free from undue influence. In 2025, MPAC achieved 13 of the 16 performance measure targets.

Below is a chart summarizing the results of the operational metrics presented in the report.

### 2025 Assessment excellence

Performance goals	Number of measures	Number of measures that include a target	Number of measures that met or partially met their targets
Assessment excellence	9	7	6/7
Customer service and stakeholder engagement	6	6	5/6
Operational efficiency	3	3	2/3
<b>Totals</b>	<b>18</b>	<b>16</b>	<b>13/16</b>

**Performance goal: Assessment excellence**

Indicator (Objective)	Measure	Target	Past baseline (Avg: 2022 2024 results)	2024 results	2025 results
<b>Assessment Growth Capture</b>	<b>Growth assessed within one year of occupancy</b>	>=85% (SLA)	87.85%	90.27%	87.32%
			Total Transactions (avg.): \$40,841,612,780	Total Transactions: \$42,765,333,908	Total Transactions: \$41,452,171,728
			Within One Year (avg.): \$35,910,163,687	Within One Year: \$38,604,402,878	Within One Year: \$36,198,038,683
					150 Days 98.59% (9,204 of 9,336)  One Year 99.73% (9,311 of 9,336)
<b>Assessment Accuracy and Equity</b>	<b>Condominium Plan Information Forms (CPIFs) delivered within 150 days of registration and within one year of registration</b>	90% within 150 days; 100% within one year (SLA)	CPIFs 150 Days 96.09%	150 Days 97.46% 269 of 276	150 Days 95.10% 233 of 245
			One Year 99.86%	One Year 100% 276 of 276	One Year 100% 245 of 245
					Total reviews: 390,565 Residential: 258,166 Non-Residential: 132,399 Off-site: 74.6%; 291,414 On-site: 25.4%; 99,151

**Performance goal: Assessment excellence (continued)**

Indicator (Objective)	Measure	Target	Past baseline (Avg: 2022 2024 results)	2024 results	2025 results
<b>Assessment Stability</b>	Percentage of all properties experiencing a valuation change via the RfR process	No Target	0.09%	0.08% (4,491 of 5,681,507)	0.08% (4,805 of 5,742,935)
	Percentage of all property assessments accepted without appeal	>=99%	99.24%	99.23% (5,637,912 of 5,681,507)	99.17% (5,695,267 of 5,742,935)
	Appeals concluded for properties during the year with no value change	No Target	49.82%	50.96% (1,030 of 2,021)	62.31% (1,417 of 2,274)
	Percentage of lower tier/single tier municipalities not experiencing appeal & RfR losses greater than 0.5%	>=85%	95.57%	98.07% (406 of 414)	98.07% (406 of 414)
	Percentage of lower tier/single tier municipalities with assessment base remaining the same or increasing	>=90%	98.47%	99.52% (412 of 414)	98.31% (407 of 414)

**Performance goal: Customer service and stakeholder engagement**

Indicator (Objective)	Measure	Target	Past baseline (Avg: 2022 2024 results)	2024 results	2025 results
<b>Customer Service</b>	<b>Overall customer satisfaction with MPAC's Customer Contact Centre</b>	>=90%	94%	93%	94%
	<b>Percentage of calls responded to by staff within 5 minutes</b>	>=90%	90%	91%	91%
	<b>Percentage of emails responded to by staff within 2 business days</b>	>=90%	87%	90%	90%
	<b>Percentage of municipal service levels met</b>	>=90% (SLA)	96.54%	97.91%	97.80%
	<b>Percentage of municipal inquiries responded to by staff within 30 calendar days</b>	>=90% (SLA)	99.77%	99.78% (18,529 of 18,568)	99.7% (17,983 of 18,040)
<b>Stakeholder Engagement</b>	<b>Number of municipal engagement sessions</b>	4,440 engagement sessions with all municipalities throughout the year	6,776 engagements	7,770 engagements completed	7,804 engagements completed

\*Percentage of municipal stakeholders that rate a positive overall impression of MPAC - target 70% - N/A as it was not reported out in the past Performance Reports (2023-2024).

**Performance goal: Operational efficiency**

Indicator (Objective)	Measure	Target	Past baseline (Avg: 2022 2024 results)	2024 results	2025 results
Financial Efficiency	Year-end operating budget variance	<=3%	1.37%	0.8%	0.2%
	Surplus Generated from Data Sales	>= \$18.0 M in surplus generated from data sales	\$17,731,000	\$18,203,000	\$18,796,000
	Cost Per Property	<=\$44.08	\$42.12	\$43.26	\$44.70

## Land acknowledgement

At MPAC (Municipal Property Assessment Corporation), we acknowledge that our work takes place on the traditional territories of many Indigenous Nations across Ontario. Our head office in Pickering is situated on the territory of the Mississaugas of Scugog Island First Nation and other signatories to the Williams Treaties.

We honour the deep and ongoing connections Indigenous Peoples maintain with these territories. MPAC is committed to advancing reconciliation by aligning our actions with the [Truth and Reconciliation Commission's Calls to Action](#), particularly those focused on publicly funded institutions.

## Connect with us

MPAC has offices across Ontario to meet the needs of property owners in every community.

### **Customer Contact Centre**

Toll Free: 1 866 296-6722

Monday to Friday - 8 a.m. to 5 p.m.

[mpac.ca/contact](https://mpac.ca/contact)

### **Mail**

1340 Pickering Parkway, Suite 101

Pickering ON L1V 0C4

Accessible formats and communication supports are available upon request.

Compliance statement: In keeping with the reporting requirements under the *Municipal Property Assessment Corporation Act*, the Corporation has complied with any policies, procedures, and standards established by the Minister under Section 10, and with the process established regarding the implementation of quality service standards by the Quality Service Commissioner.

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# Financial statements of Municipal Property Assessment Corporation

December 31, 2025

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## Independent Auditor's Report

To the Board of Directors of  
Municipal Property Assessment Corporation

### Opinion

We have audited the financial statements of Municipal Property Assessment Corporation (the "Corporation"), which comprise the statement of financial position as at December 31, 2025, and the statements of operations, changes in net assets, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies (collectively referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Corporation as at December 31, 2025, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Corporation in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Other Information

Management is responsible for the other information. The other information comprises the information included in the Annual Report, but does not include the financial statements and our auditor's report thereon. The Annual Report is expected to be available to us after the date of this auditor's report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

When we read the Annual Report, if we conclude that there is a material misstatement therein, we are required to communicate the matter with those charged with governance.

## Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Corporation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Corporation or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Corporation's financial reporting process.

## Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Canadian GAAS will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Corporation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Corporation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Corporation to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*Deloitte LLP*

Chartered Professional Accountants  
Licensed Public Accountants  
April 1, 2026

# Municipal Property Assessment Corporation

## Statement of financial position


As at December 31, 2025

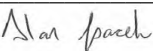
(In thousands of dollars)

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

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

Approved by the Board of Directors

 \_\_\_\_\_, Director

 \_\_\_\_\_, Director

# Municipal Property Assessment Corporation

## Statement of operations

Year ended December 31, 2025

(In thousands of dollars)

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

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

# Municipal Property Assessment Corporation

## Statement of changes in net assets

Year ended December 31, 2025

(In thousands of dollars)

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

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

# Municipal Property Assessment Corporation

## Statement of cash flows

Year ended December 31, 2025

(In thousands of dollars)

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

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

# Municipal Property Assessment Corporation

## Notes to the financial statements

December 31, 2025

(In thousands of dollars)

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### 1. Description of business

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

### 2. Summary of significant accounting policies

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

The significant accounting policies are summarized as follows:

#### *Fund accounting*

The financial statements include the following funds:

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

#### *Financial instruments*

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

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

# Municipal Property Assessment Corporation

## Notes to the financial statements

December 31, 2025

(In thousands of dollars)

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### 2. Summary of significant accounting policies (continued)

#### *Capital assets*

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

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

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

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

#### *Impairment of long-lived assets*

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

#### *Intangible assets*

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

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

#### *Revenue recognition*

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

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

Interest income is recognized when earned.

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

#### *Employee future benefits*

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

# Municipal Property Assessment Corporation

## Notes to the financial statements

December 31, 2025

(In thousands of dollars)

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### 2. Summary of significant accounting policies (continued)

#### *Employee future benefits (continued)*

The Corporation has the following policies:

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

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

#### *Deferred lease inducements*

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

#### *Use of estimates*

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

### 3. Investments

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

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

## Municipal Property Assessment Corporation

### Notes to the financial statements

December 31, 2025

(In thousands of dollars)

#### 3. Investments (continued)

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

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

#### 4. Capital assets

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

#### 5. Intangible assets

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

#### 6. Deferred revenue

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

# Municipal Property Assessment Corporation

## Notes to the financial statements

December 31, 2025

(In thousands of dollars)

### 7. Employee future benefits

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

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

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

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

*Employees hired by the Corporation after December 31, 1998*

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

*All employees*

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

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

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

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

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

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

## Municipal Property Assessment Corporation

### Notes to the financial statements

December 31, 2025

(In thousands of dollars)

#### 7. Employee future benefits (continued)

*All employees (continued)*

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

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

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

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

#### 8. Internally restricted net assets

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

Interfund transfers are approved by the board of directors. During the year, the board of directors approved the transfers between the unrestricted fund and the internally restricted net assets as follows: \$7,274 from (\$3,044 to in 2024) the board-appropriated working fund reserve to pay for future one-time expenditures; nil to (nil in 2024) the assessment update reserve to set aside funds for the property assessment process, and \$846 from (\$295 from in 2024) the enumeration reserve.

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

Refer to Note 2 for a description of the reserves.

## Municipal Property Assessment Corporation

### Notes to the financial statements

December 31, 2025

(In thousands of dollars)

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#### 9. Commitments

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

	\$
2026	3,006
2027	2,407
2028	2,022
2029	1,752
2030	1,365
Thereafter	6,483
	<u>17,035</u>

The Corporation is also committed to paying operating costs and property taxes on its various property leases.

#### 10. Capital leases

The Corporation entered into several vehicle leases with an interest rate of between 3.82% and 6.98%, with lease terms up to 60 months. On termination of the lease, the Corporation has guaranteed a certain residual value of the vehicle to the lessor, depending on the ultimate lease term.

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

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

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

#### 11. Contingent liabilities and guarantees

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

## **Municipal Property Assessment Corporation**

### **Notes to the financial statements**

December 31, 2025

(In thousands of dollars)

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#### **11. Contingent liabilities and guarantees (continued)**

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

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

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

#### **12. Risk management**

##### *Market risk*

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

##### *Credit risk*

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

##### *Liquidity risk*

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

#### **13. Credit facility**

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

## **Municipal Property Assessment Corporation**

### **Notes to the financial statements**

December 31, 2025

(In thousands of dollars)

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#### **14. Government remittances**

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

#### **15. Cloud computing**

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



**Ministry of Natural Resources**

Development and Hazard Policy  
Branch  
Policy Division  
300 Water Street  
Peterborough, ON K9J 3C7

**Ministère des Richesses naturelles**

Direction de la politique d'exploitation des  
ressources et des risques naturels.  
Division de l'élaboration des politiques  
300, rue Water  
Peterborough (Ontario) K9J 3C7

Date April 30, 2026  
Subject: Regulations under the *Geologic Carbon Storage Act, 2025*

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Hello,

Following up on the recent letter you received from Jennifer Keyes, I am pleased to inform you that the *Geologic Carbon Storage Act, 2025* (GCSA) and supporting regulations, detailing requirements for the authorization of research and evaluation activities and carbon storage activities in Ontario, are now in effect.

Carbon storage is new to the province, and Ontario has taken a phased approach to ensure that it is done responsibly, with measures in place to safeguard people and the environment. Throughout each phase, the Ministry of Natural Resources has invited input from Indigenous communities and organizations, industry, agricultural associations, municipalities, non-government organizations, subject matter experts, farmers and the public.

The ministry sought feedback on the Regulatory Proposals under the Proposed Geologic Carbon Storage Act from August 12<sup>th</sup>, 2025, until September 26<sup>th</sup>, 2025. The final regulations can be found online through the following links:

- Ontario Regulation 311/25: [General Matters under the Authority of the Lieutenant Governor in Council](#)
- Ontario Regulation 12/26: [General Matters under the Authority of the Minister](#)
- Ontario Regulation 13/26: [Rent](#)

Through the regulation development process, all comments were considered, and changes were made to the proposal to respond to feedback and improve clarity and consistency. Key changes include:

- Removing application fees
- Lowering the emissions threshold for projects eligible to use pore space vested in the Crown by regulation
- Extending the maximum term of licences and permits for research and evaluation to support post-closure management
- Refining municipal endorsement requirements for storage permits
- Allowing phased security and the use of surety bonds for security

- Clarifying closure timelines
- Providing for the establishment of site-specific protection boundaries, instead of using fixed buffers, to delineate areas where Oil, Gas and Salt Resources Act (OGSRA) operators are restricted from carrying out well-related activities that could impact reservoirs where CO<sub>2</sub> is being stored.

The original proposal also included updates to the sample processing fees charged to all operators under the OGSRA, but a decision was made to not move forward with those updates at this time. The ministry's approach to stewardship fees has been deferred and will be considered separately. The proposal and decision notices are available on the Regulatory Registry under posting # [25-MNRF006](#).

The GCSA and supporting regulations enable the safe, responsible and permanent storage of carbon dioxide in a manner that is designed to protect public safety and the environment and minimize potential adverse impacts on other land and resource uses. Establishing a clear legislative and regulatory framework for this activity is key to realizing the potential benefits and managing potential risks associated with geologic carbon storage.

For more information on geologic carbon storage in Ontario, please visit [Ontario.ca/CarbonStorage](https://Ontario.ca/CarbonStorage). If you have questions, please contact the Carbon Storage Operations Section by email at [carbonstorage@ontario.ca](mailto:carbonstorage@ontario.ca) or by phone at 519-873-4634.

Sincerely,

John Dungavell  
Director, Development and Hazard Policy Branch



**CLERK'S OFFICE**

21 Reeve Street, PO Box 1614  
Woodstock, ON N4S 7Y3  
519.539.9800 | 1.800.755.0394  
oxfordcounty.ca

April 30, 2026

**RE: Oxford County Resolution re: Association of Ontario Road Supervisors (AORS)  
Request for Provincial Legislation Amendments, Health and Safety**

At its meeting held April 8, 2026, Oxford County Council passed the following Resolution:

Moved By: Phil Schaefer  
Seconded By: Mark Peterson

Resolved that Correspondence Item 7.1 on the Open meeting Agenda of April 8, 2026 be received;

And further, be it resolved that Oxford County Council supports the resolution from Township of Oro-Medonte regarding the Association of Ontario Road Supervisors request for Provincial Legislation Amendments to strengthen protections for municipal workers and contractors.

And that a copy of this Resolution be sent to:

1. The Premier of Ontario
2. Michael Kerzner, Solicitor General of Ontario
3. Jill Dunlop, Minister of Emergency Preparedness and Response
4. Rob Flack, Minister of Municipal Affairs and Housing
5. Prabmeet Sakaria, Minister of Transportation
6. MPP Ernie Hardeman
7. Association of Municipalities of Ontario (AMO)
8. Association of Ontario Roads Supervisors (AORS)
9. Ontario municipalities

DISPOSITION: Motion Carried

Enclosed herein you will find a copy of Correspondence Item 7.1 (Township of Oro-Medonte) from the April 8, 2026 Agenda for ease of reference.

Thank you,

A handwritten signature in black ink that reads "L. Mansbridge".

Lindsey A. Mansbridge  
County Clerk

March 13, 2026

Hon. David Piccini  
Ministry of Labour, Immigration, Training and Skills Development  
14<sup>th</sup> Floor, 400 University Ave  
Toronto ON M7A 1T7

**Re: Request for Provincial Legislation Amendments, Health and Safety Concerns**

Dear Minister Piccini,

At its meeting of Council on March 11, 2026, the Council of the Township of Oro-Medonte received correspondence from Association of Ontario Road Supervisors (AORS) regarding the above-mentioned request for support.

The Township of Oro-Medonte fully supports AORS in their request, as our staff have, on numerous occasions, been subjected to abusive and aggressive behaviour from members of the public. We respectfully request your support in advancing measures that will strengthen protections for municipal workers and contractors. With provincial partnership, municipalities can better safeguard the individuals who work tirelessly to maintain critical services and keep our communities functioning safely.

Sincerely,



Mayor Randy Greenlaw

Cc: Premier Doug Ford  
Hon. Michael Kerzner, Solicitor General of Ontario  
Hon. Jill Dunlop, Minister of Emergency Preparedness and Response  
Hon. Rob Flack, Minister of Municipal Affairs and Housing

Hon. Prabmeet Sakaria, Minister of Transportation  
Hon. Todd McCarthy, Acting Minister of Infrastructure  
Doug Downey, MPP Barrie – Springwater - Oro-Medonte  
Association of Municipalities of Ontario (AMO)  
Association of Ontario Roads Supervisors (AORS)  
Ontario Municipalities  
Members of Oro-Medonte Council



Minister of Labour, Immigration, Training and Skills Development David Piccini  
14<sup>th</sup> Floor, 400 University Avenue  
Toronto, ON M7A 1T7

February 5, 2026

Dear Minister Piccini,

On behalf of Ontario's municipal public works professionals, we are writing to raise an urgent health and safety concern that is increasingly placing municipal workers and subcontractors at risk while they maintain the critical infrastructure our communities rely on every day.

While the Occupational Health and Safety Act establishes important protections against workplace hazards, it does not adequately address a growing and very real threat: unsafe working conditions created by interference, harassment, and dangerous actions from members of the public.

Through consultations with AORS members across the province, we are hearing consistent and deeply troubling examples of escalating behaviour directed at municipal workers - particularly winter maintenance operators. These are not isolated incidents, but a pattern that is becoming increasingly normalized during significant weather events. Examples reported to AORS include:

- An individual throwing a large chunk of ice at an active piece of municipal equipment while it was operating.
- A resident threatening to kill a sidewalk plow operator.
- A man climbing onto a snow plow and refusing to get off until the operator agreed to plow his road next.
- Two municipal staff members being confronted, accosted, and aggressively yelled at in public - one at a gas station and another while simply standing in line for coffee - by individuals angry about road conditions that were not even under that municipality's jurisdiction, as well as a mailbox that had been struck.
- A voicemail left by a resident threatening to shoot a municipal plow driver with a shotgun the next time the street was plowed.
- A resident angry about snow at the end of their driveway jumping in front of an active plow and refusing to move. The plow was delayed for over an hour during a major snow event, placing service levels and the municipality's overall emergency response at risk. The situation was only resolved once supervisors and by-law officers arrived on scene.

These incidents represent only a small sample of what municipal plow drivers and winter maintenance crews are experiencing across Ontario. What was once limited to disgruntled complaints has escalated into direct threats, physical interference, and dangerous confrontations that place workers, subcontractors, and the public at risk. This issue is becoming a systematic threat to municipal service delivery and is only amplified during significant weather events.

Municipal workers and their contracted partners are responsible for maintaining roads, bridges, sidewalks, and other essential services - often in extreme weather and high-risk environments. When these workers are threatened or obstructed, it becomes not only a workplace safety issue, but a broader public safety concern. In some cases, conditions have become so unsafe that

municipal staff and subcontractors have walked off job sites, jeopardizing timely service delivery during critical events.

We respectfully ask the Province to consider the following changes:

- Under the Emergency Management and Civil Protection Act, when a municipality declares a Significant Weather Event, municipal winter maintenance vehicles and operators - including subcontractors working on behalf of municipalities - should be afforded enhanced protection, with interference or obstruction treated with the same severity as interference with police, fire, or paramedic services.
- Establish clear public-safety interference provisions, similar in intent to Ontario's Slow Down, Move Over legislation, that recognize the essential role of municipal roadside workers.
- Consider adopting provisions similar to Manitoba's recently passed Bill 38, an amendment to their Highway Traffic Act effective January 1, 2026, which requires motorists to maintain a minimum distance of 30 metres behind snowplows where speed limits are 80 km/h or lower, and 100 metres where speed limits exceed 80 km/h.

These changes would provide clarity, deterrence, and enforceability—sending a strong message that interference with municipal workers performing essential services will not be tolerated. Just as Ontario protects first responders from obstruction during emergencies, we must extend similar protections to the public works professionals who keep our communities safe, connected, and functioning.

AORS would welcome the opportunity to meet with you and your staff to discuss these concerns further and to collaborate on legislative solutions that better protect municipal workers and subcontractors while strengthening public safety across the province.

Thank you for your consideration of this critical issue.

Sincerely,



Karla Musso-Garcia, CRS-I  
President, Association of Ontario Road Supervisors  
Operations Manager, Township of Oro-Medonte



Kelly Elliott  
Interim Executive Director  
Association of Ontario Road Supervisors

Cc (via e-mail)

Premier Doug Ford

Minister of Emergency Preparedness and Response Jill Dunlop

Minister of Municipal Affairs and Housing Rob Flack

Minister of Transportation Prabmeet Sarkaria

Acting Minister of Infrastructure Todd McCarthy

Scott Butler, Good Roads Executive Director

Walid Abou-Hamde, Ontario Road Builders' Association Chief Executive Officer



Solicitor General of Ontario Michael Kerzner  
George Drew Building, 25 Grosvenor Street  
Toronto, ON M7A 1Y6

February 5, 2026

Dear Solicitor General Kerzner,

On behalf of Ontario's municipal public works professionals, we are writing to raise serious concerns regarding the safety of municipal workers and subcontractors who are increasingly facing harassment, threats, and dangerous interference from members of the public while delivering essential municipal services - particularly during winter maintenance and emergency operations.

Across Ontario, municipal public works teams are responsible for maintaining critical infrastructure that residents depend on every day, including roads, sidewalks, bridges, and drainage systems. During significant weather events, these workers are frontline responders, ensuring emergency vehicles can travel safely and that communities remain connected and accessible. However, the behaviour directed at them has escalated well beyond routine complaints and has become a direct threat to both worker safety and public safety.

Through consultations with AORS members province-wide, we continue to receive troubling reports that illustrate the seriousness of this issue. These include:

- An individual throwing a large chunk of ice at an active piece of municipal equipment while it was operating.
- A resident threatening to kill a sidewalk plow operator.
- A man climbing onto a snowplow and refusing to get off until the driver agreed to plow his road next.
- Two staff members confronted and aggressively accosted in public - one at a gas station and another while simply waiting in line for coffee - by individuals angry about road conditions and a mailbox strike that were not even related to that municipality.
- A voicemail threatening to shoot a plow driver with a shotgun the next time the street was plowed.
- A resident jumping in front of an active plow during a major snow event and refusing to move, delaying operations for over an hour and jeopardizing service levels and overall emergency response.

These examples represent only a small sample of the experiences municipal plow drivers and winter maintenance crews are facing across the province. What was once occasional frustration has escalated into intimidation, threats of violence, and direct interference with equipment and operations.

Equally concerning is that municipalities do not always receive consistent enforcement support when these incidents occur. We have heard directly from members who contacted the Ontario Provincial Police for assistance and were advised that, unless a physical assault had already taken place, the situation was "not a police matter." Waiting until a worker has been physically harmed before intervention is neither preventative nor acceptable.

This gap leaves municipalities and workers vulnerable and sends an unintended message that threatening or obstructive behaviour toward municipal staff carries little consequence. It also places supervisors and by-law officers in situations that may exceed their authority or capacity to manage safely.

We believe a proactive and coordinated response is needed. Municipal workers and their subcontractors should not have to choose between their personal safety and providing critical services during storms and emergencies.

We respectfully ask that the Province of Ontario and the Ontario Provincial Police take a clear and strong stance that interference, threats, and harassment directed at municipal public works staff will not be tolerated. Specifically, we would welcome:

- Clear direction and guidance to police services, including the OPP, that threats, intimidation, and obstruction of municipal workers performing essential duties warrant timely enforcement and support.
- Recognition that interference with winter maintenance and emergency public works operations presents a broader public safety risk, not merely a municipal operational issue.
- Enhanced coordination between municipalities and local police services during significant weather events and emergency responses to ensure worker safety and continuity of service.
- Consideration of legislative or policy tools that provide stronger deterrence and consequences for those who threaten or obstruct municipal staff and contractors.

Municipal public works professionals are essential workers. They keep roads open for ambulances, fire trucks, school buses, and the travelling public. Their safety should be treated with the same seriousness as that of other frontline responders.

AORS would welcome the opportunity to meet with you and your staff to discuss these concerns and explore practical steps to ensure consistent enforcement support and stronger protections for municipal workers across Ontario.

Thank you for your attention to this important matter and for your continued leadership in public safety.

Sincerely,



Karla Musso-Garcia, CRS-I  
President, Association of Ontario Road Supervisors  
Operations Manager, Township of Oro-Medonte



Kelly Elliott  
Interim Executive Director  
Association of Ontario Road Supervisors

Cc (via e-mail)  
Premier Doug Ford



## Memo

**To:** Council

**From:** Victoria Steele, Director of Legislative

**Date:** April 27, 2026

**Re:** Comments on MMAH Proposal 26-MMAH010 and 26-MMAH026

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On April 2, 2026 the Ministry of Municipal Affairs and Housing (MMAH) released two proposals. A summary of each proposal is below.

The Province is seeking feedback on the proposed changes by May 2, 2026 for 26-MMAH010 and May 17, 2026 for 26-MMAH026. Staff have reviewed the proposed legislation, with consideration for the Town's context, and comments are summarized throughout this memo.

Upon receipt and approval of this memo, staff will forward the comments contained below to the Province, MPP Sam Oosterhoff, the Niagara Region, and the Niagara local area municipalities.

[26-MMAH010](#) – Proposed amendments to the Municipal Act, 2001, and Municipal Elections Act, 1996 to strengthen upper-tier municipal governance

### **Provincial Appointment of Upper-Tier Heads of Council**

- Proposed authority for the Minister of Municipal Affairs and Housing to appoint the upper-tier head of Council by Minister's Order, including Niagara Region.

### **Changes to Council Composition**

- Niagara Region would be composed of the appointed heads of Council of the 12 lower-tier municipalities. Similarly, Simcoe County Council would be composed of the heads of Council of the 16 lower-tier municipalities. These changes would come into effect November 15, 2026.

### **Weighted Voting Authority**

- Minister would be granted regulation-making authority to establish weighted voting rules for upper-tier councils beginning with the 2026–2030 term.

[26-MMAH026](#) – Proposed Regulatory Amendments to O. Reg. 530/22 to Update Strong Mayor Designation, Election Year Rules, and Support Regional Governance Changes

MMAH is proposing changes to the Strong Mayor framework in 3 areas:

## **1. Election-Year Restrictions for Strong Mayor Municipalities**

- Outgoing heads of Council would be prohibited from proposing the municipal budget for the year immediately following a regular municipal election.
- New restricted acts rules would apply during an election year where:
  - Three-quarters of outgoing Council members will not return, or
  - The outgoing head of Council will not be re-elected.
- During this period, heads of Council would be restricted from:
  - Appointing or removing the CAO or municipal division heads.
  - Changing the municipal organizational structure.
  - Disposing of property over \$50,000 (unless already budget-authorized).
  - Authorizing expenditures or liabilities over \$50,000 (unless already budget-authorized).
- These rules would come into force immediately upon filing, in advance of the 2026 municipal election nomination period.

## **2. Support for Proposed Better Regional Governance Act, 2026**

- Amendments would extend strong mayor powers to select upper-tier municipalities to support regional governance reforms, including Niagara.
- Proposed effective date: November 15, 2026.

## **3. Updates Based on Council Composition**

- Maintains policy that only municipalities with six or more Council members are eligible for Strong Mayor designation.

### Town Comments on 26-MMAH-010 and 26-MMAH026

The proposed composition of Niagara Region Council reflects the Province's objective of reducing the number of elected officials; however, further analysis is needed to ensure this structure achieves meaningful efficiencies. The Town believes additional work is required to:



- Review municipal service delivery and efficiencies between Niagara Region and local area municipalities (as directed by Regional Council).
- Assess the workload and time commitments placed on Mayors serving both at the local tier and on Regional Council.

The Town is very concerned about the fairness of weighted voting, particularly its potential impact on smaller municipalities. It is critical that any weighted voting system ensures smaller municipalities retain a meaningful and equitable voice in decision-making.

The Town does not support the appointment of an upper-tier Regional Chair by Ministerial Order. The Regional Chair plays a critical leadership role in agenda setting, regional prioritization, and intergovernmental coordination. This position should remain accountable either through election by the public or selection by Regional Council from among its elected members. An appointed Chair would introduce a level of provincial control that is inconsistent with principles of local democratic governance and reduces direct accountability to residents.

The Town is supportive of changes to include election-year restrictions for Strong Mayor Powers. The changes strengthen accountability and limits major decisions during election transitions.

### Conclusion

Upon receipt and approval of this memo, staff will forward the comments contained below to the Province, MPP Sam Oosterhoff, the Niagara Region, and the Niagara local area municipalities. Staff will continue to monitor the changes and discuss potential implications with municipal partners.

Respectfully submitted by,

Victoria Steele

Director of Legislative Services/Deputy Clerk

Respectfully approved by,

Sarah Kim

Chief Administrative Officer

Sent by Email

May 1, 2026

The Honourable Peter Bethlenfalvy  
MPP Pickering-Uxbridge  
1550 Kingston Road, Suite 213  
Pickering, ON L1V 1C3  
[Peter.BethlenfalvyCo@pc.ola.org](mailto:Peter.BethlenfalvyCo@pc.ola.org)

Subject: Corr. 06-26  
Tracy Brown, Chair, Board of Trustees, Durham District School Board  
Re: Request for Provincial School Board Governance Consultation Process

The Council of The Corporation of the City of Pickering considered the above matter at a Meeting held on April 27, 2026 and adopted the following resolution:

1. That Corr. 06-26, from Tracy Brown, Chair, Board of Trustees, Durham District School Board, dated March 26, 2026, regarding a Request for Provincial School Board Governance Consultation Process, be received and endorsed; and,
2. That a copy of this resolution be forwarded to Durham Region MP's, Durham Region MPP's, John Henry, Regional Chair, The Regional Municipality of Durham, the Association of Municipalities of Ontario (AMO), the Federation of Canadian Municipalities (FCM), all Ontario Municipalities, the Ontario Public School Boards' Association, and all Durham District School Board Trustees.

Should you require further information, please do not hesitate to contact the undersigned at 905.420.4660, extension 2019.

A copy of the original correspondence is attached for your information.

Yours truly



Susan Cassel  
City Clerk

SC:am

Encl.

Copy: Juanita Nathan, MP Pickering-Brooklin  
Jennifer McKelvie, MP Ajax  
Ryan Turnbull, MP Whitby  
Rhonda Kirkland, MP Oshawa  
Jamil Jivani, MP Bowmanville-Oshawa North  
Jacob Mantle, MP York-Durham  
Hon. Todd McCarthy, MPP Durham  
Rob Cerjanec, MPP Ajax  
Lorne Coe, MPP Whitby  
Jennifer French, MPP Oshawa  
Laurie Scott, MPP Haliburton-Kawartha Lakes-Brock  
John Henry, Regional Chair, The Regional Municipality of Durham  
Association of Municipalities of Ontario (AMO)  
Federation of Canadian Municipalities (FCM)  
All Ontario Municipalities  
Ontario Public School Boards' Association  
Durham District School Board Trustees

Chief Administrative Officer



## Durham District School Board

400 Taunton Road East, Whitby, Ontario L1R 2K6

Phone: 905-666-5500; Toll Free: 1-800-265-3968

March 26, 2026

The Honourable Doug Ford, Premier  
Premier's Office  
Legislative Building, Queen's Park  
Toronto, ON M7A 1A5

And

The Honourable Paul Calandra, Minister of Education  
Ministry of Education  
315 Front Street West, 14<sup>th</sup> Floor  
Toronto, ON M7A 0B8

Sent via email: [premier@ontario.ca](mailto:premier@ontario.ca); [minister.edu@ontario.ca](mailto:minister.edu@ontario.ca)

Re: Request for Provincial School Board Governance Consultation Process

Dear Premier Ford and Minister Calandra,

On behalf of the Board of Trustees of the Durham District School Board, I am writing to request that a province-wide consultation process take place before making any governance changes or decisions that would result in the elimination of school board trustees.

The potential elimination of trustees is concerning and represents a significant shift in Ontario's education governance. Trustees serve as a longstanding, essential democratic link between local communities and the public education system. Any change of this magnitude should not be considered without seeking input through evidence-based research and meaningful public engagement.

It is essential that communities have an opportunity to fully understand and respond to the implications of a proposal that would remove school board trustees, which may have unintended negative consequences on the communities that we are elected to serve. We understand you have recently heard from a number of other boards across the province, and we strongly agree with the statement from our colleagues at Avon Maitland DSB that *"transparency regarding the rationale, objectives, and anticipated outcomes of this proposal is essential to maintaining public trust and ensuring informed dialogue."*

Durham Region includes diverse, urban, suburban, and rural communities, all with vastly varying histories and needs. Local representation ensures the unique needs of each of our communities are considered and met. As a Board of Trustees, we are firmly and proudly



@DurhamDistrictSchoolBoard



@DDSBschools

[ddsb.ca](http://ddsb.ca)



## Durham District School Board

400 Taunton Road East, Whitby, Ontario L1R 2K6

Phone: 905-666-5500; Toll Free: 1-800-265-3968

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committed to promoting meaningful learning, connected communities, and well-being, being responsive to the priorities of the local community in carrying out our duties and responsibilities.

In parallel to this letter, we are also writing to the Ombudsman's Office to request an immediate review of the potential impacts of removing school board trustees with respect to fairness, openness, transparency, and accountability.

We thank you for your immediate attention to this important matter.

Sincerely,

Tracy Brown  
Chair, Board of Trustees  
Durham District School Board

cc.

Members of Provincial Parliament (MPPs) for Durham Region  
Members of Parliament (MPs) for Durham Region  
Regional Chair, Mayors and Council for Durham Region Municipalities  
Ontario Public School Boards' Association and Members Board  
DDSB Board of Trustees

## Amber Chrastina

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**Subject:** Request to Amend items in BOTH By-Law No 016-2021 Maintenance of Yards and By-Law No. 028-2022 Control Noise

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**From:** Pauline Fenech <c.herbert1@hotmail.com>

**Sent:** May 2, 2026 2:29 PM

**To:** Ashley Jenkins <AJenkins@wainfleet.ca>; Amber Chrastina <AChrastina@wainfleet.ca>

**Subject:** Request to Amend items in BOTH By-Law No 016-2021 Maintenance of Yards and By-Law No. 028-2022 Control Noise

TO ALL WHOM MAY CONCERN PARTIES

Our names are Carl Herbert and Pauline Fenech who reside in the Township of Wainfleet (HAMLET) 31872 HWY#3.

We are requesting amendments on the above Bylaws due to the fact that since April of 2018 we have been severely impacted by certain items in these bylaws..

We will prove that in a section of the bylaws they do not go according to what we were promised and that was "Staff was to balance without impacting abutting properties."

Lets start by noting that in the Clean Yards Act bylaw when we purchased our property there was no inoperative vehicles allowed which as you are all quite aware that most of the towns and cities in Niagara have that same bylaw and for very very good reasons. Our particular property which was designed by the planning department years ago is extremely close to the neighbouring property driveway and we are in the Hamlet.

In November 24, 2020 I decided (Pauline Fenech) to speak in front of Council and the Mayor at that time (Mayor Gibson) to present my serious case of the decision to add from 0 inoperable vehicles allowed on properties to 2 inoperative vehicles and how this has been our nightmare and continues to be our nightmare as of today!

I was very clear to indicate that the noise that is clearly heard in all areas of my house from working on vehicle constantly and the property condition of trailers, vehicle parts, cars, trucks all over the neighbours property which is clearly seen through all areas of my property is not a "very clean yard act sight."

Moving ahead we have had to put in many, many complaints as the neighbours disobey the bylaws and skirt around them constantly as it is very easy to do. You just throw a tarp on tons of trailers and you have yourself a residential area with a scrap yard, a wrecking yard, and a body shop.

We were told that the 2 inoperative vehicles added was due to the fact many in the townships have them all over their property so that is why the township added them. So in order to clean up the township you gave people the right to have 2 and more, this does not make sense are we not going backyards to clean yards up? We are very confused why the bylaw states very clearly that the setback for yards to have these inoperative vehicles is 500' from neighboring properties and once again there is none in the hamlet and especially our case is 500' setbacks.

We know that people have hobbies and love to work on their cars we have absolutely no problem with that at all, BUT when the bylaw is not fair by allowing neighbours to work from 7:00 in the morning until 8:00 in the evening with loud ratchet guns constantly, and not for hobbies but for bringing trucks and cars on the property constantly for years and years and doing exactly the 6.9 (016-2021) which states they can not do. And also making the loud body shop noises from 7:00 in the morning till 8:00 at night By-Law 028-2022 "point of Reception" which I hear in my home.

Our point is this How does the Township Bylaws feel they are fair when one neighbour gets 24 hours in a day to benefit from working and sleeping and the other like us from 8:00 p.m -7:00 a.m (usually those are sleep times!) As you can see this is why we have been not treated fairly and the bylaws does not work evenly. The bylaw officer has made us take pictures and videos and sounds of all the infractions which we have documented and recorded. We can prove that many,many violations were committed and never charged in all those years.

We are very concerned of the devaluation of our property which we have worked very hard in keeping as it is 20 seconds from your Township.

We have been constantly critized with using townships staff, yelled at, nasty emails etc. etc. we have all of them but have no choice as if there is a bylaw that the council has enforced it must be enforced. Their should be no skirting around the bylaw for someone and they know how to do it they told us.

Please consider our the above request to review the bylaws and I am sure you can understand our complaint that it definitely should be addressed asap as we have gone long enough and it is getting worse rather than better. We can all save tax payers money and time for us and time for the Township. The township has said many times talk to them but all they do is use vulgar language, and use the Wainfleet Discourse to complain and lie and Retalitate by confederate flags flying, Dont tread on me flags flying , Constant Dixe Confederate Horn Honking, Confedrate flags on their car roofs, trailer roofs and truck roof and windows light up with confedrate flags that shine into our living room. We pay very high taxes here it has doubled since 2016 we deserve better and the Township deserves nice clean properties with neighbours to be respectful. We have never committed a bylaw infraction just for the records. I feel very very sorry for all our neighbours as they are so scared to complain as they see what they do to us. We are all retirees here but they have rights as well. **We also are requesting that we hear back from the Township on updates on this constant issue.** If your require anymore information etc. we would be happy to discuss anytime.

Thank you in advance

Carl Herbert

Pauline Fenech



**Administration**

Office of the Regional Clerk

1815 Sir Isaac Brock Way, PO Box 1042, Thorold, ON L2V 4T7

Telephone: 905-980-6000 Toll-free: 1-800-263-7215 Fax: 905-687-4977

[www.niagararegion.ca](http://www.niagararegion.ca)

May 5, 2026

**CL 7-2026, April 30, 2026**

**CSC 3-2026, April 15, 2026**

***DISTRIBUTION LIST***

***SENT ELECTRONICALLY***

Motion Respecting A New Deal for Niagara

Regional Council, at its meeting held on April 30, 2026, passed the following motion:

WHEREAS the Niagara Region is a critical economic driver within Ontario and Canada, and a globally recognized tourism destination, welcoming approximately 14 million visitors annually (Niagara Falls Tourism/Ontario's Destination Niagara) and generating approximately \$3 billion in tourism-related economic activity;

WHEREAS the Niagara Region is one of the busiest border crossings between Canada and the U.S. and is bounded on 3 sides by water, which increases vehicular traffic traversing Niagara and policing and rescue responsibilities for our municipalities;

WHEREAS Niagara's visitor economy and border location place unique and sustained pressures on regional and local infrastructure, including roads, waste management (Public Works), transit (Niagara Transit), policing (Niagara Regional Police), paramedic services (Niagara EMS), water and wastewater systems, and public spaces;

WHEREAS Niagara municipalities are responsible for delivering essential services that support both residents and visitors, while relying only on property tax revenues that do not scale with tourism or trade corridor demands;

WHEREAS the Association of Municipalities of Ontario (AMO) has identified that Ontario's current provincial-municipal fiscal framework is unsustainable, citing ongoing provincial downloading and a structural mismatch between municipal responsibilities and available revenue tools;

WHEREAS AMO has called for a comprehensive review of municipal service delivery responsibilities ("who does what") and the development of new fiscal tools to ensure municipalities can meet growing service demands;

WHEREAS the Federation of Canadian Municipalities (FCM) has advocated for a modernized federal-municipal partnership, including predictable, long-term infrastructure funding, expanded housing investments, and direct federal engagement with municipalities to address national priorities;

WHEREAS Niagara Region is experiencing increasing financial pressures related to housing affordability, homelessness, transit expansion, climate adaptation, and state-of-good-repair infrastructure, all of which are compounded by population growth and visitor impacts; and

WHEREAS the economic benefits generated by Niagara's tourism sector and commercial trade significantly contribute to provincial and federal revenues, yet municipalities bear a disproportionate share of the costs required to sustain this economic activity.

NOW THEREFORE BE IT RESOLVED:

1. That Niagara Regional Council **CALL UPON** the Province of Ontario to initiate, in partnership with the Association of Municipalities of Ontario (AMO), a comprehensive review of the provincial-municipal fiscal framework, including a reassessment of municipal service responsibilities; the elimination or mitigation of ongoing provincial downloading; the identification of new, sustainable municipal revenue tools, with the Region of Niagara as the pilot;
2. That Niagara Regional Council **ADVOCATES** for a "New Deal for Niagara" that recognizes the Region's unique role as Canada's leading tourism destination and includes dedicated, predictable funding for tourism-supporting infrastructure; investment in regional transit and transportation networks; all emergency services; public health; support for housing and homelessness initiatives; revenue-sharing mechanisms that reflect visitor-driven economic activity;
3. That the Province of Ontario **BE REQUESTED** to ensure that any future transfer of responsibilities to municipalities is accompanied by full and ongoing funding in line with inflation;
4. That the Government of Canada, consistent with recommendations from the Federation of Canadian Municipalities (FCM), **BE REQUESTED** to expand permanent, direct federal funding streams to municipalities; increase investments in affordable housing and enabling infrastructure; recognize and support high impact tourism and trade corridor regions such as Niagara;
5. That Niagara Regional Council **REQUEST** that both the federal and provincial governments formally recognize the infrastructure and service demands associated with hosting approximately 14 million visitors annually and generating approximately \$3 billion in tourism activity, as reported by Niagara Falls Tourism and Ontario's Destination Niagara; and

6. That this motion **BE CIRCULATED** to the Honourable Doug Ford, Premier of Ontario; Rob Flack, Ontario Minister of Municipal Affairs and Housing; Jennie Stevens, MPP for St. Catharines, Sam Oosterhoff, MPP for West Niagara, Jeff Burch, MPP for South Niagara, Wayne Gates MPP Niagara Falls, Prime Minister of Canada; Mark Carney, the Association of Municipalities of Ontario (AMO); the Federation of Canadian Municipalities (FCM); and all Niagara-area municipalities requesting their support.

Yours truly,



Ann-Marie Norio  
Regional Clerk  
:kl

CLK-C 2026-041

Distribution List:

Prime Minister of Canada  
Premier of Ontario  
Minister of Municipal Affairs and Housing  
J. Burch, MPP  
W. Gates, MPP  
S. Oosterhof, MPP  
J. Stevens, MPP  
Association of Municipalities of Ontario (AMO)  
Federation of Canadian Municipalities (FCM)  
Local Area Municipalities