

# The Corporation of the Town of Tillsonburg

## Council Meeting

### AGENDA



Monday, September 9, 2024  
6:00 PM  
LPRCA  
4 Elm St  
Tillsonburg

1. Call to Order
2. Moment of Silence
3. Adoption of Agenda

Moved By: \_\_\_\_\_

Seconded By: \_\_\_\_\_

THAT the agenda as prepared for the Council Meeting of September 9, 2024, be approved with the following amendments:

- Agenda Item 13.4.4 2023 Financial Statements Approval - FIN 24-044 will be moved to be heard directly following Agenda Item 6.1 - Whitney Deane, CPA, CA, LPA, Engagement Partner, Millard Rouse & Rosebrugh LLP - Presentation of Audited Financial Statements
- Agenda Item 10.1 DTBIA - Decision Letter - 2023 Approved Financial Statements will be moved to be heard directly following Agenda Item 6.2 - Downtown Tillsonburg Business Improvement Association (BIA) 2023 Audited Financial Statements

4. Disclosures of Pecuniary Interest and the General Nature Thereof
5. Adoption of Council Minutes of Previous Meeting

Proposed Resolution #

Moved By: \_\_\_\_\_

Seconded By: \_\_\_\_\_

THAT the Council meeting minutes dated August 12, 2024 be approved.

## 6. Presentations

### 6.1 Whitney Deane, CPA, CA, LPA, Engagement Partner, Millard, Rouse & Rosebrugh LLP - Presentation of Audited Financial Statements

Moved By: \_\_\_\_\_

Seconded By: \_\_\_\_\_

THAT the presentation from Whitney Deane, CPA, CA, LPA, Engagement Partner, Millard, Rouse and Rosebrugh LLP a presentation of the audited financial statements be received, as information.

### 6.2 Downtown Tillsonburg Business Improvement Association (BIA) 2023 Audited Financial Statements

Moved By: \_\_\_\_\_

Seconded By: \_\_\_\_\_

THAT the presentation of the Downtown Tillsonburg Business Improvement Association (BIA) 2023 Audited Financial Statements be received, as information.

## 7. Public Meetings

### 7.1 CP-2024-282 Application for Consent B24-57-7 (55 Parkwood Drive)

Proposed Resolution #

Moved By: \_\_\_\_\_

Seconded By: \_\_\_\_\_

THAT Council advise the Oxford County Land Division Committee that the Town supports the Application for Consent B24-47-7 submitted by Cameron and Cynthia McKnight for lands described as Lots 31 and 32, Plan 507 in the Town of Tillsonburg, subject to the following conditions:

1. The Owners shall agree to satisfy all requirements, financial and otherwise, of the County regarding the installation of water and sanitary sewer services, to the satisfaction of the County including payment of all outstanding fees regarding the same. To this regard, the lot to be retained and the lot to be severed must be independently serviced (water/sanitary), and any/all services crossing the proposed property line must be disconnected to the satisfaction of the County of Oxford Public Works Department.
2. The Owner(s) shall covenant and agree to satisfy all requirements financial and otherwise, of the Town of Tillsonburg regarding the installation of services and drainage facilities to the satisfaction of the Town of Tillsonburg. Any work being done in the Town's right-of-way will require an Encroachment Permit and full time inspection by the Owner(s) consultant for

the entire duration of any works being completed in the Town's right-of way. The Owner(s) shall agree to submit a sealed letter to the Town of Tillsonburg from the consulting engineer stating that all servicing and restoration work has been completed to the Town of Tillsonburg Development Guidelines and Design Criteria.

3. The Owner(s) shall submit a Lot Grading Plan and Site Servicing Plan for both the proposed severed and retained lots to the satisfaction of the Town of Tillsonburg Engineering Services Department.
4. The Owners shall covenant and agree to satisfy all requirements financial and otherwise of the Town of Tillsonburg regarding the installation of services and drainage facilities to the satisfaction of the Town of Tillsonburg. Any work being done in the Town's right-of-way will require an Encroachment Permit, and a representative of the developer's consultant must be on site while this work is undertaken. The Owners shall agree to submit a stamped and sealed letter to the Town of Tillsonburg from the consulting engineer stating that all servicing and restoration work has been completed to the Town of Tillsonburg Development Guidelines and Design Criteria.
5. The Owner(s) shall submit a Surveyor's Real Property Report to confirm lot sizes and building setbacks, to the satisfaction of the Town of Tillsonburg.
6. The Clerk of the Town of Tillsonburg advise the Secretary-Treasurer of the Land Division Committee that all requirements of the Town of Tillsonburg have been complied with.

## 7.2 OP 22-19-7 Official Plan Amendment and ZN 7-22-15 Application for Zone Change - Lindprop Corp. (112 North Street E)

Moved By: \_\_\_\_\_

Seconded By: \_\_\_\_\_

That the Council of the Town of Tillsonburg advise County Council that the Town recommends that the application be deferred to amend the County Official Plan (File No. OP 22-19-7), submitted by Lindprop Corporation Inc., for lands legally described as Part of Lots 4 & 5, Concession 10 (Dereham) in the Town of Tillsonburg, to provide an opportunity for the applicant to demonstrate safe access to the subject lands during a flooding event;

The Council of the Town of Tillsonburg defer the zone change application (File No. ZN 7-22-15) submitted by Lindprop Corporation Inc, for lands legally described as Part of Lots 4 & 5, Concession 10 (Dereham) in the Town of Tillsonburg, specifically the lands north of the watercourse crossing on Block 16, to rezone the lands 'RM-sp', & 'OS1', with appropriate Holding Zones, to provide an opportunity for the applicant to

demonstrate safe access to the subject lands during a flooding event.

## 8. Planning Reports

### 8.1 CP-2024-281 Application for Zone Change ZN 7-24-12 (3, 5-10, 14, 16, 18, 20, 22, 23, 24, 26, 28, 30 Hemlock Drive and 20 Walnut Drive)

Proposed Resolution #

Moved By: \_\_\_\_\_

Seconded By: \_\_\_\_\_

THAT Council approve the Zoning By-law Amendment application submitted by Trevalli Homes for lands legally described as Lot 27, Lot 53, Lots 59-62, 64-76, Plan 41M-144 in the Town of Tillsonburg, to remove the Holding Provision from lands as identified on Plate 3 of Report No. CP 2024-281.

### 8.2 SB 21-07-7 Redline and Request for Extension of Draft Approved Plan of Subdivision - Lindprop Corp.

Moved By: \_\_\_\_\_

Seconded By: \_\_\_\_\_

THAT the Council of the Town of Tillsonburg advise Oxford County that the Town supports a two-year extension of draft approval for a plan of subdivision submitted by Lindprop Corporation for lands described as Part Lots 4 and 5, Concession 10 (Dereham), Town of Tillsonburg, to November 24, 2026, to grant additional time to allow the applicant additional time for detailed design and servicing in advance of subdivision registration and minor redline changes to the draft approved subdivision to reflect the approval of the adjacent plan of subdivision (SB 22-07-7).

## 9. Delegations

### 9.1 Chantal Desmarchais, Big Brothers Big Sisters of Oxford County Re: Big Brothers Big Sisters Month in Oxford County

Proposed Resolution #

Moved By: \_\_\_\_\_

Seconded By: \_\_\_\_\_

THAT the delegation from Chantal Desmarchais regarding Big Brothers Big Sisters Month in Oxford County be received as information.

## 10. Deputation(s) on Committee Reports

### 10.1 DTBIA - Decision Letter - 2023 Approved Financial Statements

Moved By: \_\_\_\_\_

Seconded By: \_\_\_\_\_

THAT the following items be received as information:

- A. DECISION LETTER – APPROVAL OF 2023 AUDITED FINANCIAL STATEMENTS
- B. Executed Representation Letter - DTBIA 17 July 2024 (Item 10.1.1)
- C. 2023 Approved Financial Statements (Item 10.1.2)

**10.1.1 2023 Approved Financial Statements**

**10.1.2 Executed Representation Letter**

**10.2 CS-24-090 Airport Advisory Committee Recommendation - Tillsonburg Regional Airport Communications Procedure**

Moved By: \_\_\_\_\_

Seconded By: \_\_\_\_\_

- A. THAT report CS-24-090 titled “Airport Advisory Committee Recommendation – Tillsonburg Regional **Airport Communications Procedure**” be received as information; and
- B. THAT Council approve the Tillsonburg Regional Airport Communications Procedure.

**11. Information Items**

**12. Mayor's Reports**

**12.1 AMO Conference - MYR-24-03**

Proposed Resolution #

Moved By: \_\_\_\_\_

Seconded By: \_\_\_\_\_

THAT Report MYR-24-03 AMO Conference be received as information.

**13. Staff Reports**

**13.1 Chief Administrative Officer**

**13.1.1 Infectious Diseases Prevention and Control Policy - CAO-24-018**

Moved By: \_\_\_\_\_

Seconded By: \_\_\_\_\_

- A. THAT report CAO 24-018 titled “Infectious Diseases Prevention and Control Policy” be received as information; and
- B. THAT Council approves the update of the Covid-19 Policy to the Infectious Diseases Prevention and Control Policy; and

- C. THAT a By-Law to repeal the previous Policy and replace with the new Policy be presented to Council for consideration.

## 13.2 Corporate Services

### 13.2.1 2025 Council Meeting Dates - CS-24-102

Moved By: \_\_\_\_\_

Seconded By: \_\_\_\_\_

- A. THAT report CS-24-102 titled “2025 Council Meeting Dates” be received as information; and
- B. THAT the Council meeting dates for 2025 be set as listed within report CS 24-102.

## 13.3 Economic Development

### 13.3.1 Cellular Coverage Concerns - EDM-24-029

Moved By: \_\_\_\_\_

Seconded By: \_\_\_\_\_

- A. THAT report EDM 24-029 titled “Cellular Coverage Concerns” be received;
- B. THAT Council of the Town of Tillsonburg endorses the following:
- a. Whereas the residents of our community are not able to have reliability and confidence in our telecommunications infrastructure for our commercial establishments and economic growth, employment, school, virtual medical appointments, mental health, welfare and emergency services;
  - b. Whereas many areas in and around the Town of Tillsonburg are considered “Dead Zones” causing rural and urban communities to incur prohibitive costs which include roaming and overage fees and/or alternative resources in order to gain basic and limited communication functionality;
  - c. Whereas the Innovation, Science and Economic Development Canada (ISED) has committed to have a reliable Network and states that,
 

*“Reliable telecommunications networks have never been more crucial. They support not only a wide range of economic and social activities but also other critical infrastructure sectors and government services, and they are crucial for emergency services and public safety. They are fundamental to the safety, prosperity and well-being of Canadians.”*
  - d. THAT the top priority of the ISED as stated in the

Telecommunications Reliability Agenda is, *“Robust Networks and Systems – This means there is robust architecture for telecommunications networks with appropriate redundancy, diversity, and hardening against hazards, with particular care for emergency services. There are systems with controls and monitoring and the telecommunications supply chain including supplier equipment is trusted and secure. Investments are made to support these activities including in rural and remote areas or to address coverage gaps.”*

- C. THAT the Council of the Town of Tillsonburg requests that the Federal Government and ISED make it their priority to push forward with their commitment to provide this crucial infrastructure in a meaningful and time manner and provide action and enforcement on the regulations that mandate timely installation of approved cell tower installations.
- D. THAT a copy of this resolution be also sent to all Ontario municipalities, SWIFT, local telecommunications providers, the local MP and MPP.

### **13.3.2 Out-of-Country Event Report – Hannover Mess - EDM-24-032**

Moved By: \_\_\_\_\_

Seconded By: \_\_\_\_\_

THAT report EDM 24-032 titled “Out-of-Country Event Report – Hannover Messe” be received as information.

### **13.3.3 Surplus Land Declaration – Part 2, Plan 41R-7347 - Venison Street East - EDM-24-033**

Moved By: \_\_\_\_\_

Seconded By: \_\_\_\_\_

- A. THAT report EDM 24-032 titled Surplus Land Declaration – Part 2, Plan 41R-7347 – Venison Street East be received; and,
- B. THAT the municipally owned parcel of land located on the South side of Venison Street East, described as Part 2, Plan 41R-7347, be declared surplus to the needs of the Town of Tillsonburg in accordance with Bylaw 2021-031 (land disposition) including suitable notification to the public; and,
- C. That the Development Commissioner be authorized to negotiate an Agreement of Purchase and Sale with the adjacent property owner(s) subject to being brought back to Council for approval.

### **13.3.4 Surplus Land Declaration – Westerly Portion of Moose Street Right-of-Way - EDM-24-034**

Moved By: \_\_\_\_\_

Seconded By: \_\_\_\_\_

- A. THAT report titled EDM 24-034 Surplus Land Declaration – Westerly Portion of Moose Street Right-of-Way be received; and,
- B. THAT the Westerly Portion of the municipally owned Moose Street Right-of-Way, described as Part 2 on Plan 41R-1403, save and except for any easements as may be required by public authorities, be declared surplus to the needs of the Town of Tillsonburg in accordance with Bylaw 2021-031 (land disposition) including suitable notification to the public; and,
- C. That the Westerly Portion of the Moose Street Right-of-Way, described as Part 2 on Plan 41R-1403, be closed with a bylaw being brought forward for Council’s consideration; and,
- D. That the Development Commissioner be authorized to negotiate an Agreement of Purchase and Sale for these lands subject to being brought back to Council for approval.

**13.3.5 Offers to Purchase - Surplus Lands East of Langrell Avenue - EDM-24-035**

Moved By: \_\_\_\_\_

Seconded By: \_\_\_\_\_

- A. THAT report EDM 24-035 Offers to Purchase – Surplus Lands East of Langrell Avenue be received; and
- B. THAT by-laws be brought forward authorizing the Mayor and Clerk to enter into an Agreement of Purchase and Sale with David Lopes and Mariah Koopman and John Allard and Linda Allard and to execute any documents required to effect the transfer of these lands.
- C. THAT, consistent with Council’s June 12, 2024 direction, the Treasurer be directed to transfer the proceeds from these transactions to the Parkland Trust.

**13.4 Finance**

**13.4.1 Development Charges Interest Policy - FIN-24-030**

Moved By: \_\_\_\_\_

Seconded By: \_\_\_\_\_

- A. THAT report FIN 24-030 titled “Development Charge Interest Rate Policy” be received as information; and
- B. THAT a by-law to adopt Development Charge Interest Rate Policy 5-009 be presented to Council for consideration.

**13.4.2 Asset Retirement Obligation Policy - FIN-24-031**

Moved By: \_\_\_\_\_

Seconded By: \_\_\_\_\_

- A. THAT report FIN-24-031 titled “Asset Retirement Obligation Policy”



be received as information; and

- B. THAT a by-law to adopt Asset Retirement Obligation Policy 5-010 be presented to Council for consideration.

#### **13.4.3 Annual Budget Dates - FIN-24-043**

Moved By: \_\_\_\_\_

Seconded By: \_\_\_\_\_

- A. THAT report FIN 24-043 titled “Annual Budget Dates” be received as information; and
- B. THAT the following dates be scheduled for Council Budget Meetings;
- Monday, November 18, 2024 9:00am-3:00pm
  - Monday, December 2, 2024 5:00pm-9:00pm

#### **13.4.4 2023 Financial Statements Approval - FIN-24-044**

Moved By: \_\_\_\_\_

Seconded By: \_\_\_\_\_

- A. THAT report FIN-24-044 titled “2023 Financial Statements Approval” be received as information; and
- B. THAT the Town of Tillsonburg’s 2023 Consolidated Financial Statements, Trust Funds Statements, Sanitary Sewer and Water & Wastewater Financial Statements as audited by Millard, Rouse & Rosebrugh LLP, be approved.

### **13.5 Fire and Emergency Services**

### **13.6 Operations and Development**

#### **13.6.1 Delegated Authority to Execute Acknowledgement and Direction for Land Registrar Application - OPD-24-053**

Moved By: \_\_\_\_\_

Seconded By: \_\_\_\_\_

- A. THAT report OPD 24-053 titled “Delegated Authority to Execute Acknowledgement and Direction for Land Registrar Application (General)” be received as information;
- B. THAT Explanatory Letter by Duncan, Linton LLP be received as information;
- C. THAT executed “Encroachment Agreement – 500 Highway 3 Access from Newell Road” be received as information;
- D. THAT Town Council delegate the Director of Operations and Development authority to execute Acknowledgement and Direction for Land Registrar Application (General); and

- E. THAT Town Council direct the Director of Operations and Development to execute same for parcel bearing PIN 00025-0135 (LT).

**13.7 Recreation, Culture and Parks**

**13.7.1 VIBE Youth Space - Communities Building Youth Futures program - RCP-24-036**

Moved By: \_\_\_\_\_

Seconded By: \_\_\_\_\_

- A. THAT report RCP 24-000 titled “VIBE Youth Space – Communities Building Youth Futures Program” be received as information; and
- B. THAT Council approved the Town of Tillsonburg recreation department assuming responsibility for the VIBE Youth Space at no cost to participants; and
- C. THAT the program costs for the VIBE Youth Space be included in the 2025 budget

**14. New Business**

**15. Consideration of Minutes**

**15.1 Advisory Committee Minutes**

Moved By: \_\_\_\_\_

Seconded By: \_\_\_\_\_

THAT the following Advisory Committee minutes be received as information:

- Economic Development Advisory Committee meeting minutes dated July 9, 2024
- Economic Development Advisory Committee meeting minutes dated August 13, 2024
- Traffic Advisory Committee meeting minutes dated August 22, 2024

**16. Motions/Notice of Motions**

**16.1 Mayor Gilvesy - Stopping Bad Faith Renovictions**

Moved By: \_\_\_\_\_

Seconded By: \_\_\_\_\_

Whereas in January 2024, Hamilton became the first community in Ontario to create a by-law to stop “bad faith renovictions”. As other communities are following Hamilton’s lead, it is prudent that Tillsonburg explore options available in this regard.

Therefore be it resolved

- A. THAT Council request a report outlining options in creating a bylaw pertinent to “bad faith renovations”. The report should include both pro’s and cons and potentially other options that other municipalities have undertaken in this regard; and
- B. THAT this report be due back to council by the end of Q1 2025.

## **16.2 Councillor Parsons - Planning Processes**

Moved By: \_\_\_\_\_

Seconded By: \_\_\_\_\_

THAT Town Staff be directed to work with County Planning Staff insofar as looking into ways to enhance the notification process for Tillsonburg planning applications to provide more detailed information to residents in advance with a broader circulation area provide a report to Council in Q2 of 2025 to this effect.

## **17. Resolutions/Resolutions Resulting from Closed Session**

### **18. By-Laws**

Proposed Resolution #

Moved By: \_\_\_\_\_

Seconded By: \_\_\_\_\_

THAT the following By-Laws be read for a first, second and third and final reading and that the Mayor and the Clerk be and are hereby authorized to sign the same, and place the corporate seal thereunto.

- 18.1 By-Law 2024-098 A By-Law to Amend Zoning By-Law 3295, as amended (ZN 7-24-12)**
- 18.2 By-Law 2024-099 A By-Law to Amend By-Law 4339, By-Law 2023-047 and By-Law 2024-051**
- 18.3 By-Law 2024-100 A By-Law to Authorize an Agreement of Purchase and Sale with David Lopes, Mariah Koopman, John Allard and Linda Allard for the property described as part of Part 55 on Plan 41R-7299**
- 18.4 By-Law 2024-101 A By-Law to adopt an Infectious Diseases Prevention and Control Policy**
- 18.5 By-Law 2024-102 A By-Law to Adopt Policy 5-009 Development Charge Interest Rate Policy**
- 18.6 By-Law 2024-103 A By-Law to Adopt Policy 5-010 Asset Retirement Obligation**

**Policy**

**19. Confirm Proceedings By-law**

Proposed Resolution #

Moved By: \_\_\_\_\_

Seconded By: \_\_\_\_\_

THAT By-Law 2024-092, A By-Law to Confirm the proceedings of the Council Meeting held on September 9, 2024, be read for a first, second and third and final reading and that the Mayor and the Clerk be and are hereby authorized to sign the same, and place the corporate seal thereunto.

**20. Items of Public Interest**

**21. Adjournment**

Proposed Resolution #

Moved By: \_\_\_\_\_

Seconded By: \_\_\_\_\_

THAT the Council meeting of September 9, 2024, be adjourned at \_\_\_\_\_ p.m.

**The Corporation of the Town of Tillsonburg**  
**Council Meeting**  
**MINUTES**



Monday, August 12, 2024  
4:00 PM  
LPRCA  
4 Elm St  
Tillsonburg

ATTENDANCE: Mayor Gilvesy (Chair)  
Deputy Mayor Beres  
Councillor Luciani  
Councillor Parker  
Councillor Parsons  
Councillor Rosehart  
Councillor Spencer

Staff: Kyle Pratt, Chief Administrative Officer  
Tanya Daniels, Director of Corporate Services/Clerk  
Cephas Panschow, Development Commissioner  
Andrea Greenway, Interim Director of Recreation, Culture and Parks  
Johnathon Graham, Director of Operations & Development  
Cheyne Sarafinchin, Deputy Treasurer  
Richard Sparham, Manager of Public Works  
Joanna Kurowski, Manager of Human Resources  
Matt Johnson, Manager of Parks and Facilities  
Julie Ellis, Deputy Clerk

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**1. Call to Order**

The meeting was called to order at 4:00 p.m.

## 2. Closed Session

Councillor Parker not present at the commencement of Closed Session.

### **Resolution # 2024-353**

**Moved By:** Councillor Luciani

**Seconded By:** Councillor Parsons

THAT Council move into Closed Session to consider the following:

#### **2.4.1 CLD-CS-24-007 Litigation Update**

239 (2) (b) personal matters about an identifiable individual, including municipal or local board employees;

239 (2) (e) litigation or potential litigation, including matters before administrative tribunals, affecting the municipality or local board;

239 (2) (f) advice that is subject to solicitor-client privilege, including communications necessary for that purpose;

#### **2.4.2 CAO 23-13 CLD-EDM-24-012 Assignment of VIP Lot 1 from 2776807 Ontario Inc. to 2153484 Ontario Inc. – Final Agreement and Supporting Information**

239 (2) (f) advice that is subject to solicitor-client privilege, including communications necessary for that purpose;

239 (2) (i) a trade secret or scientific, technical, commercial, financial or labour relations information, supplied in confidence to the municipality or local board, which, if disclosed, could reasonably be expected to prejudice significantly the competitive position or interfere significantly with the contractual or other negotiations of a person, group of persons, or organization;

239 (2) (k) a position, plan, procedure, criteria or instruction to be applied to any negotiations carried on or to be carried on by or on behalf of the municipality or local board.

**Carried**

**2.1 Adoption of Agenda**

**2.2 Disclosure of Pecuniary Interest**

**2.3 Adoption of Closed Session Minutes**

**2.4 Reports**

**2.4.1 Litigation Update - CLD-CS-24-007****2.4.2 Assignment of VIP Lot 1 from 2776807 Ontario Inc to 2153484 Ontario Inc. – Final Agreement and Supporting Information - CLD-EDM-24-012****2.5 Back to Open Session****3. Moment of Silence****4. Adoption of Agenda (6:00 p.m.)****Resolution # 2024-359****Moved By:** Councillor Luciani**Seconded By:** Councillor Parker

THAT the agenda as prepared for the Council Meeting of August 12, 2024, be approved with the following amendment:

- Agenda Item 14.7.2 RCP-24-035 Parks and Recreation Master Plan will be moved to be heard directly following Agenda Item 7.1 - the Presentation from thinc design.

**Carried****5. Disclosures of Pecuniary Interest and the General Nature Thereof****5.1 Parsons - Ontario Provincial Police Re: Collective Agreements**

Councillor Parsons declared a conflict related to part-time employment with the OPP.

**6. Adoption of Council Minutes of Previous Meeting****Resolution # 2024-360****Moved By:** Councillor Parker**Seconded By:** Councillor Parsons

THAT the Council Meeting Minutes dated July 8, 2024 and the Special Council Meeting Minutes dated July 24, 2024, be approved.

**Carried**

## 7. Presentations

### 7.1 thinc design - Tillsonburg Parks and Recreation Master Plan

Leandra Correale Furguson and Gelila Mekonnen of thinc design attended Council to provide a presentation on the Tillsonburg Parks and Recreation Master Plan. The presentation included the following highlights:

- Programs and Event Recommendations;
- Recreation Facilities Recommendations;
- Recommendations in the following areas:
  - Parks
  - Trails and Cemeteries;
- Service Delivery Recommendations; and
- Implementation.

The consultants answered various questions from Council.

Council then considered item 14.7.2.

#### 14.7.2 Parks and Recreation Master Plan - RCP-24-035

##### **Resolution # 2024-361**

**Moved By:** Deputy Mayor Beres

**Seconded By:** Councillor Luciani

- A. THAT report titled RCP-24-035 titled “Parks and Recreation Master Plan” be received as information; and
- B. THAT the proposed Parks and Recreation Master Plan attached to Report RCP-24-035 addressing parks and recreation needs in Tillsonburg over the next ten years be adopted as a working document; and
- C. THAT the Director of Recreation, Culture and Parks be directed to develop an implementation strategy for the Parks and Recreation Master Plan to be presented to Council for consideration as part of the Town’s annual budget process.

**Carried**

## 8. Public Meetings



### 8.1 **Application for Minor Variance A06-24 (111 Rolph Street)**

Following item 14.7.2, Council considered item 8.1

Laurel Davies-Snyder, County Planner, attended before Committee to provide an overview of the application. No questions were posed by Committee members.

Erica Patenaude, Agent for Applicant, spoke in support of the application.

No persons came forward to speak in opposition.

#### **Resolution # 2024-362**

**Moved By:** Councillor Rosehart

**Seconded By:** Councillor Spencer

THAT Council move into the Committee of Adjustment to hear an application for Minor Variance at 6:29 p.m.

**Carried**

#### **Resolution # 2024-363**

**Moved By:** Councillor Parsons

**Seconded By:** Councillor Spencer

THAT the Committee of Adjustment **approve** Application A06-24, submitted by Brothers Marketing Inc. for lands described as Lot 747, Plan 500, municipally known as 111 Rolph Street in the Town of Tillsonburg, as it relates to:

1. Relief from **Section 12.2 – EC Zone Provisions**, to reduce the minimum required rear yard setback from 7.5 m (24.6) to 3.5 m (11.48 ft) on a lot that has been granted conditional consent from the Oxford County Land Division Committee.

#### **Subject to the following conditions:**

1. That the relief granted is only applicable upon completion of related Consent Application B23-46-7;
2. That the Owner provide an updated building location survey confirming the rear yard depth of at least 3.5 m between the existing duplex dwelling and the rear lot line proposed through Consent Application B23-46-7, to the satisfaction of the Town of Tillsonburg Building Services Department;

3. The requested relief only applies to portions of the existing duplex dwelling, as depicted on Plate 3 of Report No. CP 2024-265.

As the requested variances are considered to be:

- i. minor variances from the provisions of the Town of Tillsonburg Zoning By-Law;
- ii. desirable for the appropriate development or use of the land;
- iii. in keeping with the general intent and purpose of the County's Official Plan, and
- iv. in keeping with the general intent and purpose of the Town of Tillsonburg Zoning By-law.

**Carried**

#### **Resolution # 2024-364**

**Moved By:** Councillor Spencer

**Seconded By:** Deputy Mayor Beres

THAT Council move out of the Committee of Adjustment and move back into regular Council session at 6:37 p.m.

**Carried**

#### **8.2 Application for Official Plan Amendment OP23-14-7 and Zoning By-Law Amendment ZN 7-23-11 (97 North Street)**

Laurel Davies-Snyder, County Planner, attended before Council to provide an overview of Item 8.2. The presentation included the following highlights:

- Background on the application/file;
- Revised proposal;
- Renderings of the building on the property;
- Planning application overview;
- Circulation of Applications; and

- Planning review and recommendations;
- Next steps.

laurel Davies-Snyder answered various questions from members of Council.

Casey Kulchycki, Agent for Applicant, attended before Council and spoke in support of the application noting the revised location within the property and the adjusted grading/retaining wall rendering. Casey Kulicycki noted agreement with the Planners report.

Bernard Chadillion, attended before Council and spoke in opposition of the application noting the following suggestions:

- Adjustment of height and location does not meet the direction of Council from June 12th;
- Traffic concerns the new building will create;
- Concerns regarding the Planning processes.

Bernard Chadillion requested Council reject the application, direct staff to complete a traffic impact study, and revise the planning process.

Jonathon Graham, Director of Operations and Development, indicated the area would be reviewed within the Traffic Master Plan.

Pat Gracie attended before Council to speak in opposition of the application and expressed disappointed that the building has not moved in greater impact and the six floors of the building. Pat Gracie requested that the zoning remain medium density.

Casey Kulicycki, Agent for Applicant, explained the relocation of the building review that occurred as it aligned with street scape alignment and urban design standpoint.

### **Resolution # 2024-365**

**Moved By:** Deputy Mayor Beres

**Seconded By:** Councillor Luciani

THAT Town of Tillsonburg Council advise County Council that the Town supports the application to amend the Official Plan (File No. OP 23-14-7) as submitted by Southside Construction Management for lands legally described as Block38, Plan 41M-392, Town of Tillsonburg, to redesignate

the lands from Medium Density Residential to High Density Residential;  
and

THAT Town of Tillsonburg Council approve in-principle Zone Change Application (ZN 7-23-11), submitted by Southside Construction Management, whereby the lands legally described as Block 38, Plan 41M-392, Town of Tillsonburg are to be rezoned from 'Special Medium Density Residential Zone (RM-8)' to 'Special High Density Residential Zone (RH-sp)', as described in Report CP 2024-236.

**Carried**

**9. Planning Reports**

**10. Delegations**

**10.1 Hickory Hills Residents Association Board of Directors Re: Property Standards By-Law Short Forming**

John Valle, Joanne Fowlie, and Monica Bratley attended before Council to request the creation of short-forming property standards specifically for section 3.04 (1). The presenters outlined the benefits, impact on the Community, other Municipalities comparison, and a request to have staff provide a report on short-form wording. The presenters submitted a petition regarding support for the changed process.

**Resolution # 2024-366**

**Moved By:** Councillor Luciani

**Seconded By:** Councillor Parker

- A. THAT the delegation from the Hickory Hills Residents Association regarding Property Standards By-Law Short Forming be received as information; and
- B. THAT staff be requested to provide a report to Council regarding the short-forming parts of the Property Standards By-Law.

**Carried**

**11. Deputation(s) on Committee Reports**

**11.1 Committee Recommendation - Annandale House Fundraising Committee - CS-24-087**

**Resolution # 2024-367**

**Moved By:** Councillor Parker

**Seconded By:** Councillor Parsons

- A. THAT report CS-24-087 titled Museum, Culture, Heritage and Special Awards Advisory Committee Recommendation – Annandale House Fundraising Committee be received as information; and
- B. THAT Council approve the recommendation as follows:
  - i. *THAT the Museum, Culture, Heritage and Special Awards Advisory Committee recommend to Council to create an Annandale House Fundraising Committee; and*
  - ii. *THAT Joan Weston, David Morris, Fran Bell, Penny Esseltine and Marilyn Avent be appointed as members to the Annandale House Fundraising Committee with a staff member from the museum as support.*

**Carried**

## **12. Information Items**

Councillor Parsons declared a conflict on item 12.6 and did not participate in voting on the entirety of Item 12.

### **Resolution # 2024-368**

**Moved By:** Councillor Spencer

**Seconded By:** Councillor Rosehart

THAT the following items be received as information:

- 12.1 Long Point Region Conservation Authority Board of Directors Minutes - June 5, 2024**
- 12.2 Long Point Region Conservation Authority Hearing Board Minutes - June 5, 2024**
- 12.3 Canadian Emergency Preparedness and Climate Association Re: Canadian Emergency Preparedness and Climate Adaptation Convention**
- 12.4 Ontario Coalition for Better Child Care Re: 24th Annual Child Care Worker and Early Childhood Educator Appreciation Day, October 24, 2024**

**12.5 Hickory Hills Residents Association Re: Property Standards By-Law****12.6 Ontario Provincial Police Re: Collective Agreements**

Councillor Parsons declared a conflict on this item. (Councillor Parsons declared a conflict related to part-time employment with the OPP.)

**Carried**

**13. Financial Results - Q2 of 2024****13.1 Finance Overview****13.1.1 2024 Q2 Department Results - Consolidated - FIN-24-042****Resolution # 2024-369**

**Moved By:** Councillor Rosehart

**Seconded By:** Councillor Spencer

THAT report titled FIN 24-042 - 2024 Consolidated Q2 Operating Results be received as information.

**Carried**

**13.2 Departmental Results****Resolution # 2024-370**

**Moved By:** Councillor Spencer

**Seconded By:** Deputy Mayor Beres

THAT the following reports be received as information:

**13.2.1 Corporate Services**

**13.2.1.1 2024 Q2 Department Results – Corporate Services  
- CS-24-094**

**13.2.2 Economic Development and Marketing**

**13.2.2.1 2024 Q2 Department Results – Economic  
Development and Marketing - EDM-24-028**

**13.2.3 Finance**

**13.2.3.1 2024 Q2 Department Results - Finance - FIN-24-  
041**

**13.2.4 Fire and Emergency Services**

**13.2.4.1 2024 Q2 Department Results - Fire Rescue Services - FRS-24-004**

**13.2.5 Operations and Development**

**13.2.5.1 2024 Q2 Department Results - Building, Planning, By-Law Services - OPD-24-048**

**13.2.5.2 2024 Q2 Department Results - Operations and Development Services - OPD-24-049**

**13.2.6 Recreation, Culture and Parks**

**13.2.6.1 2024 Q2 Department Results - Recreation, Culture and Parks - RCP-24-034**

**Carried**

**14. Staff Reports**

**14.1 Chief Administrative Officer**

**14.1.1 Four Day Work Week - CAO-24-012**

**Resolution # 2024-371**

**Moved By:** Deputy Mayor Beres

**Seconded By:** Councillor Luciani

- A. THAT report CAO 24-012 titled “4 day work week” be received as information; and
- B. THAT Council approves the 4 day work week option to be included as a possible work schedule for employees pending departmental operations not being negatively affected.

**Carried**

**14.1.2 Criminal Record Check Policy - CAO-24-019**

**Resolution # 2024-372**

**Moved By:** Councillor Luciani

**Seconded By:** Councillor Parker

- A. THAT report CAO 24-019 titled Criminal Record Check Policy be received as information; and
- B. THAT Council approves the Criminal Record Check Policy for the Town of Tillsonburg; and

C. THAT a By-Law to implement the Criminal Record Check Policy be presented to Council for consideration.

**Carried**

## **14.2 Corporate Services**

### **14.2.1 Committees of Council - CS-24-083**

#### **Resolution # 2024-373**

**Moved By:** Councillor Parker

**Seconded By:** Councillor Parsons

THAT report CS-24-083 titled "Committees of Council" be received as information.

**Carried**

### **14.2.2 2024 Customer Service Survey Results - CS-24-095**

#### **Resolution # 2024-374**

**Moved By:** Councillor Parsons

**Seconded By:** Councillor Rosehart

THAT report CS 24-095 titled "Customer Service Survey Results" be received as information.

**Carried**

## **14.3 Economic Development**

## **14.4 Finance**

### **14.4.1 2024 Levy for the Tillsonburg District Memorial Hospital - FIN-24-040**

#### **Resolution # 2024-375**

**Moved By:** Councillor Rosehart

**Seconded By:** Councillor Spencer

A. THAT report FIN 24-040 titled 2024 Levy for the Tillsonburg District Memorial Hospital be received; and



- B. THAT a By-Law to provide for the adoption of the 2024 levy on the Tillsonburg District Memorial Hospital be brought forward for Council consideration.

**Carried**

**14.5 Fire and Emergency Services**

**14.6 Operations and Development**

**14.6.1 Public Works Fleet Services Asset Allocation - OPD-24-037**

**Resolution # 2024-376**

**Moved By:** Councillor Spencer

**Seconded By:** Deputy Mayor Beres

1. THAT report OPD 24-037 titled Public Works Fleet Services Asset Allocations be received as information; and
2. THAT Council approves the reallocation of approved budgeted funds for the recommended purchase of associated fleet equipment, as below; and
3. THAT Council approves the additional \$26,072 to be funded from the Fleet Reserve:

Unit #	Item	Budget	Actual	Diff	Action
123	Snow Blower	\$182,000	\$246,545	\$ (64,545)	Approve
127	Tractor (+ attach)	\$145,000	-	\$ 145,000	Cancel + Re-all
128	Mower Deck	\$ 55,000	-	\$ 55,000	Cancel + Re-all
129	Flail/Brusher	\$ 55,000	-	\$ 55,000	Cancel + Re-all
130	Snow Blade	\$ 20,000	-	\$ 20,000	Cancel + Re-all

131	Snow Plow	\$465,000	\$424,936	\$ 9,165	Re-allocate
N/A	Leaf Vac	-	\$274,975	\$ (270,219)	Approve
054	Box Blade	\$ 55,000	\$ 25,717	\$ 29,283	Re-allocate
TOTAL	\$ 977,000	\$ 955,805	\$ (26,072)	Approve	

**Carried**

#### **14.6.2 Purchase of Single Axle Cab and Chassis with Plow - OPD-24-045**

##### **Resolution # 2024-377**

**Moved By:** Deputy Mayor Beres

**Seconded By:** Councillor Luciani

- A. THAT report OPD 24-045 titled Purchase of Single Axle Cab and Chassis with Plow be received as information; and
- B. THAT Council approves the purchase of a single axle cab and chassis with plow from Viking-Cives Ltd. in the total amount of \$424,936 (net of refundable HST) as per the Town's enrollment through Canoe's cooperative purchasing group.

**Carried**

#### **14.6.3 Purchase of New Leaf Vacuum Unit - OPD-24-047**

##### **Resolution # 2024-378**

**Moved By:** Councillor Luciani

**Seconded By:** Councillor Parker

- A. THAT report OPD 24-047 titled Purchase of New Leaf Vacuum be received as information; and
- B. THAT Council approves the purchase of a new leaf vacuum trailer unit in the amount of \$274,975 (net of refundable HST) from Colvoy Equipment

**Carried**

#### **14.6.4 New Town Hall - Design Scope Change Update - OPD-24-050**

**Moved By:**

**Seconded By:**

- A. THAT report OPD 24-050 titled “New Town Hall - Design Scope Change Update” be received as information; and
- B. THAT Council direct the Town’s Director of Operations and Development to proceed with +VG Architect’s proposed Amended Services Work Request No.1, dated July 30, 2024, in the amount of \$82,131.00 (excluding HST); and
- C. THAT Council direct the above overage amount to be funded through the Tax Rate Stabilization Reserve.

#### **Resolution # 2024-379**

**Moved By:** Councillor Luciani

**Seconded By:** Deputy Mayor Beres

THAT Item 14.6.4 be referred to staff for a report that includes alternative location options, sale details for 10 Lisgar, and furnishing costs.

**Carried**

#### **14.6.5 Purchase of Loader-Mounted Snow Blower - OPD-24-051**

#### **Resolution # 2024-380**

**Moved By:** Councillor Parsons

**Seconded By:** Councillor Rosehart

- A. THAT report OPD 24-051 titled Purchase of Loader-Mounted Snow Blower be received as information; and

- B. THAT Council approves the purchase of a SnoGo Loader-Mounted Snow Blower from Colvoy Equipment in the amount of \$246,545 (net of refundable HST) as per the Town's enrollment through Canoe's cooperative purchasing group.

**Carried**

#### **14.7 Recreation, Culture and Parks**

##### **14.7.1 Recommendation for Security Concepts as Sole Provider for Security Systems in Tillsonburg - RCP-24-027**

###### **Resolution # 2024-381**

**Moved By:** Councillor Spencer

**Seconded By:** Deputy Mayor Beres

- A. THAT report RCP 024-027 titled "Recommendation for Security Concepts as Sole Provider for Security Systems in Tillsonburg" be received as information; and
- B. THAT Security Concepts be appointed as the Town of Tillsonburg's single source supplier for security cameras and swipe card entry systems.

**Carried**

##### **14.7.3 Reallocation of 2024 Capital Project Funding - Sports Fields - RCP-24-038**

###### **Resolution # 2024-382**

**Moved By:** Councillor Luciani

**Seconded By:** Councillor Parker

- A. THAT report RCP 24-038 titled "Reallocation of 2024 Capital Budget Funding – Sport Fields" be received as information; and,
- B. THAT Council approve the reallocation of \$10,000 from capital #622 "Aluminum Benches/Bleachers" to the capital project #400 "Sports Fields Maintenance & Repairs"

**Carried**

**15. New Business****16. Consideration of Minutes****16.1 Advisory Committee Minutes****Resolution # 2024-383****Moved By:** Councillor Parker**Seconded By:** Councillor Parsons

THAT the following Advisory Committee Minutes be received as information:

- Economic Development Advisory Committee meeting minutes dated June 9, 2024

**Carried****17. Motions/Notice of Motions****17.1 Deputy Mayor Beres - Physician Shortage****Resolution # 2024-384****Moved By:** Deputy Mayor Beres**Seconded By:** Councillor Rosehart

WHEREAS the state of health care in Ontario is in crisis, with 2.3 million Ontarians lacking access to a family doctor, emergency room closures across the province, patients being de-rostered and 40% of family doctors considering retirement over the next five years; and

WHEREAS it has becoming increasingly challenging to attract and retain an adequate healthcare workforce throughout the health sector across Ontario; and

WHEREAS Ontario municipal governments play an integral role in the health care system through responsibilities in public health, long-term care, paramedicine, and other investments.

WHEREAS the percentage of family physicians practicing comprehensive family medicine has declined from 77 in 2008 to 65 percent in 2022; and

WHEREAS per capita health-care spending in Ontario is the lowest of all provinces in Canada, and

WHEREAS a robust workforce developed through a provincial, sector-wide health human resources strategy would significantly improve access to health services across the province;

NOW THEREFORE BE IT RESOLVED THAT the Council of the Town of Tillsonburg urge the Province of Ontario to recognize the physician shortage in Town of Tillsonburg and Ontario, to fund health care appropriately and ensure every Ontarian has access to physician care.

**Carried**

**17.2 Deputy Mayor Beres - AMO Call to Action on Social and Economic Prosperity Review**

**Resolution # 2024-385**

**Moved By:** Deputy Mayor Beres

**Seconded By:** Councillor Spencer

WHEREAS current provincial-municipal fiscal arrangements are undermining Ontario's economic prosperity and quality of life

WHEREAS nearly a third of municipal spending in Ontario is for services in areas of provincial responsibility and expenditures are outpacing provincial contributions by nearly \$4 billion a year

WHEREAS municipal revenues, such as property taxes, do not grow with the economy or inflation

WHEREAS unprecedented population and housing growth will require significant investments in municipal infrastructure

WHEREAS municipalities are being asked to take on complex health and social challenges – like homelessness, supporting asylum seekers and addressing the mental health and addictions crises

WHEREAS inflation, rising interest rates, and provincial policy decisions are sharply constraining municipal fiscal capacity

WHEREAS property taxpayers – including people on fixed incomes and small businesses – can't afford to subsidize income re-distribution programs for those most in need

WHEREAS the province can, and should, invest more in the prosperity of communities

WHEREAS municipalities and the provincial government have a strong history of collaboration

THEREFORE, BE IT RESOLVED THAT the Province of Ontario commit to undertaking with the Association of Municipalities of Ontario a comprehensive social and economic prosperity review to promote the stability and sustainability of municipal finances across Ontario

AND FURTHER THAT a copy of this motion be sent to the Premier of Ontario ; Minister of Municipal Affairs and Housing ; the Minister of Finance ; and to the Association of Municipalities of Ontario and Oxford MPP.

**Carried**

### **17.3 Councillor Spencer - Purple Bench**

#### **Resolution # 2024-385**

**Moved By:** Councillor Spencer

**Seconded By:** Deputy Mayor Beres

WHEREAS, the Town of Tillsonburg received the delegation from Joanna Piatkowski, Manager of Ingamo Homes on May 13, 2024; and

WHEREAS, Resolution # 2024-213 was passed by Council at the May 13, 2024 Town of Tillsonburg Council Meeting:

1. THAT the delegation from Joanna Piatkowski regarding Gender-Based Violence in Oxford County be received as information; and
2. THAT Town of Tillsonburg Council supports Bill 173 Intimate Partner Violence and a letter be sent to the Province on behalf of Town Council; and

WHEREAS the 401 corridor has been well documented as a primary route for sex traffickers to transport and sell victims of commercial sexual exploitation; and

WHEREAS the Oxford County police received 1570 calls regarding domestic violence in 2023 alone; and

WHEREAS in that time period, the statistics of IPV has increased 900%, the number of women and children in shelter in Oxford was 140, the number of women turned away due to capacity constraints In Oxford County was 73 and 796 individuals identified that required/could have

benefited from specialized sexual violence supports through Oxford County Community Health Care team, Ingamo Homes & Domestic Abuse Services Oxford (DASO); and

WHEREAS these organizations are actively looking to prevent domestic violence and assist people in Tillsonburg; and

WHEREAS the installment of a purple bench would be a declaration and a strong message to victims of Intimate Partner Violence that they need not suffer violence in private and that they are part of a community that will stand with them, support them, and that the Town of Tillsonburg does not tolerate this violence in our community; and

WHEREAS the Downtown Tillsonburg Business Improvement Association is willing to assist with the space for purple bench installment as well as responsibility for the care and condition, including snow removal; and

WHEREAS Maglin Site Furniture Ltd. is willing to donate the bench and plaque at no cost to the Town; and

WHEREAS the plaque will be engraved and will include resources for people that are dealing with domestic violence, gender-based violence (GBV) or Intimate partner violence (IPV). The resources would include contact for DASO (Domestic Abuse Services Oxford), Ingamo and DART (Domestic Abuse Resource Team); and

WHEREAS, DASO and Ingamo have requested space from Town of Tillsonburg for Tillsonburg needs; and

WHEREAS it is estimated that approximately 85% off all women who are experiencing violence in the home right now aren't even aware of GBV services, which means they don't even know that DASO and/or Ingamo exist;

BE IT THEREFORE RESOLVED:

- A. THAT Council supports the purple bench campaign; and
- B. THAT Staff be directed to work with the downtown BIA to install a suitable visible location for the purple bench with a plaque; and
- C. THAT the CAO and Director of Operations and Development be authorized to complete any necessary agreements needed to execute the donation and placement of the bench; and



- D. THAT staff be directed to bring a report back to Council exploring the possibility of providing office space usage once a week or bimonthly for Ingamo Homes, DART and DASO team in order for them to provide local awareness and accessible support.

**Carried**

**17.4 Councillor Parsons - Planning Processes**

The following motion will be heard at the September 9, 2024 meeting of Council:

*THAT staff be directed to look into ways to enhance the notification process for planning applications to provide more detailed information to residents in advance with a broader circulation area.*

**17.5 Mayor Gilvesy - Stopping Bad Faith Renovictions**

Deputy Mayor Beres assumed the Chair for the Mayor to provide a Notice of Motion.

The following motion will be heard at the September 9, 2024 meeting of Council:

*Whereas in January 2024, Hamilton became the first community in Ontario to create a by-law to stop “bad faith renovictions”. As other communities are following Hamilton’s lead, it is prudent that Tillsonburg explore options available in this regard.*

*Therefore be it resolved*

*THAT Council request a report outlining options in creating a bylaw pertinent to “bad faith renovictions”. The report should include both pro’s and cons and potentially other options that other municipalities have undertaken in this regard; and*

*THAT this report be due back to council by the end of Q1 2025.*

**18. Resolutions/Resolutions Resulting from Closed Session**

**19. By-Laws**

Mayor Gilvesy assumed the Chair.

A revised By-Law listing was presented as a result of direction to the Clerk from Closed Session to include By-Law Item 19.5.

**Resolution # 2024-386****Moved By:** Councillor Parsons**Seconded By:** Councillor Rosehart

THAT the following By-Laws be read for a first, second, third and final reading and that the Mayor and Clerk be and are hereby authorized to sign the same, and place the corporate seal thereunto.

- 19.1 By-Law 2024-086 A BY-LAW to amend By-Law 2023-009 being a by-law to appoint members to Town of Tillsonburg advisory committees.**
- 19.2 By-Law 2024-088 A By-Law to Levy the 2024 Amount Payable for the Tillsonburg District Memorial Hospital**
- 19.3 By-Law 2024-090 A By-Law to amend Zoning By-Law Number 3295, as amended (ZN 7-23-10)**
- 19.4 By-Law 2024-091 A BY-LAW to adopt a Criminal Record Check Policy for the Town of Tillsonburg**
- 19.5 19.5 By-Law 2024-087 A BY-LAW to authorize the Town's consent to the sale of Lot 1 in the Van Norman Innovation Park from 2776807 Ontario Inc. to 2513484 Ontario Inc.**

**Carried****20. Confirm Proceedings By-law****Resolution # 2024-387****Moved By:** Councillor Spencer**Seconded By:** Deputy Mayor Beres

THAT By-Law 2024-089, A By-Law to Confirm the proceedings of the Council Meeting held on August 12, 2024, be read for a first, second, third and final reading and that the Mayor and the Clerk be and are hereby authorized to sign the same and place the corporate seal thereunto.

**Carried****21. Items of Public Interest****22. Adjournment**

**Resolution # 2024-388**

THAT the Council meeting of August 12, 2024, be adjourned at 8:49 p.m.

Report  
The Corporation of the Town of Tillsonburg

**Report to the Members of Council**

December 31, 2023

September 4, 2024

To the Members of Council  
**The Corporation of the Town of Tillsonburg**

Our audit of the financial statements of The Corporation of the Town of Tillsonburg (the Town) for the year ended December 31, 2023 is complete and we have issued a report on these financial statements without qualification.

The report to the members of the finance committee has been prepared to facilitate communication with those charged with governance, as required by Canadian Auditing Standards. These standards require that we communicate with those charged with governance regarding various matters including:

- Auditor responsibilities in relation to the financial statement audit
- Planned scope and timing of the audit
- Auditor independence
- Significant findings from the audit, including:
  - qualitative aspects of accounting practices
  - difficulties encountered during the audit
  - matters discussed with management
  - other matters relevant to the financial reporting process

We express our appreciation for the cooperation and assistance received from the management and the Finance Department of the Entity during the course of our audit.

If you have any particular comments or concerns, please do not hesitate to contact me.

Yours very truly,

**MILLARD, ROUSE & ROSEBRUGH LLP**



Whitney Deane, CPA, CA, LPA  
Engagement Partner

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## Introduction

This report summarizes significant matters that we believe should be brought to your attention for the Town. We emphasize that the audit and this report would not necessarily identify all matters that may be of interest to the committee.

This report has been prepared solely for the purpose of assisting the finance committee in the discharge of its oversight responsibility and should not be used for any other purpose. We disclaim any obligation to any other party that may rely upon this report.

# Audit Scope and Responsibility

## INDEPENDENT AUDITORS' REPORT

To the Members of Council, Inhabitants and Ratepayers of  
The Corporation of the Town of Tillsonburg

### **Opinion**

We have audited the consolidated financial statements of The Corporation of the Town of Tillsonburg (the 'Entity'), which comprise the consolidated statement of financial position as at December 31, 2023, and the consolidated statements of operations and accumulated surplus, changes in net financial assets and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Entity as at December 31, 2023, and its consolidated results of operations, its consolidated changes in net financial assets, and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### **Basis for Opinion**

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of Financial Statements* section of our report. We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the consolidated 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 opinion.

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

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian public sector accounting standards, 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 consolidated financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

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



### **Auditors' Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 generally accepted auditing standards 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 generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated 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 Entity'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 Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group Entity to express an audit opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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 may identify during our audit.

September 4, 2024  
Brantford, Ontario

CHARTERED PROFESSIONAL ACCOUNTANTS  
Licensed Public Accountants

# Independence

As external auditors of the Entity, we are required to be independent in accordance with Provincial professional requirements. These standards require that we disclose to the Finance Committee all relationships that, in our professional judgement, may reasonably be thought to bear on our independence. We provided a letter to management dated October 17, 2023, which confirms our independence with respect to the Entity.

We confirm that we are not aware of any relationship or non-audit services that would impair our independence for purposes of expressing an opinion on the financial statements.

# Responsibility of Management

## **Preparation of financial statements**

The preparation of the financial statements, including the accompanying notes, is the responsibility of management. This includes the preparation of the financial statements in accordance with Canadian public sector accounting standards.

Management is responsible for selecting the significant accounting policies used in the preparation of the financial statements, for applying judgment in preparing accounting estimates contained in the financial statements, and for preparing or obtaining documentation supporting amounts and disclosures in the financial statements. In addition, management is responsible for assessing the impact of any misstatements detected during the preparation and audit of the financial statements, individually and in aggregate, on the fair presentation of amounts and disclosures contained in the financial statements and determining if such adjustments should be recorded.

## **Management's representations**

The transactions and estimates reflected in the accounts and in the financial statements are within the direct control of management. Accordingly, the fairness of the representations made through the financial statements is an implicit and integral part of management's responsibility.

Throughout the course of our audit, we obtain representations from management in the form of answers to our audit inquiries. We also obtained a formal representation letter from management at the conclusion of the audit.

# Reportable Matters

CPA Canada has specified matters that should be brought to the attention of Audit Committees. The following summarizes the matters to be communicated.

## **Significant accounting principles and polices**

Significant accounting principles and policies are disclosed in the notes to the financial statements. Within the context of the audit, management has represented to us that there have not been any material changes in the accounting principles and policies during the year.

We have not noted any significant unusual transactions.

## **Materiality**

Millard, Rouse & Rosebrugh LLP planned the audit with the objective of having reasonable assurance of detecting misstatements that would be material to the financial statements taken as a whole. As required by audit standards, materiality was utilized during the conduct of the audit and the evaluation of any misstatements identified.

## **Misstatements and significant audit adjustments**

Misstatements represent audit findings for which we do not agree with the amount, classification, presentation or disclosure of items in the financial statements.

A misstatement may arise from an error or from fraud and other irregularities. An error refers to an unintentional misstatement in financial statements, including an omission of amount or disclosure.

Fraud and other irregularities refer to an intentional misstatement in financial statements, including an omission of amount or disclosure, or to a misstatement arising from theft of the entity's assets.

In conducting our procedures, we may identify misstatements that require adjustments to the recorded amounts. These audit adjustments are discussed with management, who in consultation with us, determine if an adjustment should be recorded.

During the course of our audit, we did not discover any misstatements arising from fraud or other irregularities.

**Internal controls**

Management is responsible for the design and operation of an effective system of internal control that provides reasonable assurance that the accounting systems provide timely, accurate and reliable financial information, as well as safeguard the assets of the Entity.

Through our role as auditors of your financial statements we possess an understanding of the Entity and its operating environment, including internal control. However, a financial statement audit is not designed to provide assurance on internal control. Professional standards do require us to communicate to the finance committee significant deficiencies and material weaknesses in internal control that have come to our attention in the course of performing the audit.

During the course of our audit, we did not discover any significant deficiencies in internal control.

**Fraud and illegal acts**

Our inquiries of management and our testing of financial records did not reveal any fraud, illegal or possible illegal acts. However, please be aware that improper conduct is usually carefully and often elaborately concealed and therefore, the probability of detecting such acts is not high. Management is also asked in the formal letter of representations to disclose if they are aware of any fraud, illegal or possible illegal acts that would impact the financial statements.

**Difficulties**

We did not encounter any difficulties in the performance of the audit. We have had no disagreements with management, and have resolved all auditing, accounting and presentation issues to our satisfaction.

**Cooperation during the audit**

We report that we have received excellent cooperation from staff and management of the Entity. To our knowledge, we were provided with complete access to all necessary accounting records and other documentation. Issues identified as a result of our audit work, whether in amounts for the financial statements or disclosure, were discussed with management and issues have been resolved to our satisfaction. There were no limitations placed on the scope of our audit.

# Current Accounting and Reporting Developments

We continually monitor the potential impact of new accounting pronouncements on the accounting practices of The Corporation of the Town of Tillsonburg.

As of the date of this report, there are several new accounting pronouncements that may potentially impact the Entity's financial reporting. The following standards will be applicable to the Entity:

## **Standards effective for fiscal years beginning on or after April 1, 2023**

### **Revenue, PS 3400**

This Section establishes standards on how to account for and report on revenue. Specifically, it differentiates between revenue arising from transactions that include performance obligations, referred to as "exchange transactions", and transactions that do not have performance obligations, referred to as "non-exchange transactions".

### **Purchased Intangibles, PSG-8**

### **Public Private Partnerships, Section PS 3160**

**THE CORPORATION OF THE TOWN OF TILLSONBURG**

**CONSOLIDATED FINANCIAL STATEMENTS**

**For the year ended December 31, 2023**





# THE CORPORATION OF THE TOWN OF TILLSONBURG

For the year ended December 31, 2023

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**MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING**

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The consolidated financial statements of The Corporation of the Town of Tillsonburg have been prepared in accordance with Canadian public sector accounting standards. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances. These statements include certain amounts based upon management's estimates and judgments. Management has determined such amounts based on a reasonable basis in order to ensure that the financial statements are presented fairly in all material respects. The integrity and reliability of The Corporation of the Town of Tillsonburg's reporting systems are achieved through the use of formal policies and procedures, the careful selection of employees and an appropriate division of responsibilities. These systems are designed to provide reasonable assurance that the financial information is reliable and accurate.

The Chief Administrative Officer is responsible for ensuring that management fulfills its responsibility for financial reporting and is ultimately responsible for reviewing and approving the consolidated financial statements before they are submitted to Council.

The consolidated financial statements have been audited on behalf of the Members of Council, Inhabitants and Ratepayers of The Corporation of the Town of Tillsonburg by Millard, Rouse & Rosebrugh LLP, in accordance with Canadian generally accepted auditing standards.

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Kyle Pratt, Chief Administrative Officer

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Renato Pullia, Interim Director of Finance / Treasurer

September 4, 2024  
Tillsonburg, Ontario

## INDEPENDENT AUDITORS' REPORT

**To the Members of Council, Inhabitants, and Ratepayers of The Corporation of the Town of Tillsonburg**

### **Opinion**

We have audited the consolidated financial statements of The Corporation of the Town of Tillsonburg (the 'Entity'), which comprise the consolidated statement of financial position as at December 31, 2023, and the consolidated statements of operations and accumulated surplus, changes in net financial assets, and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Entity as at December 31, 2023, and its consolidated results of operations, its consolidated changes in net financial assets and its consolidated cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.

### **Basis for Opinion**

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of Financial Statements* section of our report. We are independent of the Entity 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 opinion.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian Public Sector Accounting Standards, 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 Entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

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

### Auditors' 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 auditors' 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 generally accepted auditing standards 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 generally accepted auditing standards, 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 Entity'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 Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the Entity 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities with the group Entity to express an audit opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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.



September 4, 2024  
Brantford, Ontario

CHARTERED PROFESSIONAL ACCOUNTANTS  
Licensed Public Accountants

# THE CORPORATION OF THE TOWN OF TILLSONBURG

## CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at December 31	2023	2022
<b>FINANCIAL ASSETS</b>		
Cash	6,125,627	4,063,399
Investments (Note 6)	6,802,513	5,195,069
Taxes receivable (Note 7)	1,327,631	1,013,161
Accounts receivable (Note 8)	4,958,057	5,727,406
Due from unconsolidated entities (Note 9)	1,602,188	3,102,161
Land held for resale	785,559	3,437,567
Investment in Tillsonburg Hydro Inc. (Note 10)	12,626,189	12,370,732
	34,227,764	34,909,495
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities (Note 11)	4,796,955	5,293,428
Customer and security deposits	1,775,628	2,959,082
Post-employment / retirement benefits (Note 12)	607,925	614,368
Deferred revenue (Note 13)	7,915,398	8,742,870
Long-term liabilities (Note 15)	11,169,612	12,397,791
Contaminated sites (Note 4)	277,385	277,385
Asset retirement obligation (Note 14)	602,516	-
	27,145,419	30,284,924
<b>NET FINANCIAL ASSETS</b>	7,082,345	4,624,571
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets (Note 16)	74,855,633	70,898,342
Inventories	402,684	346,351
Prepaid expenses	54,504	48,005
	75,312,821	71,292,698
<b>ACCUMULATED SURPLUS (Note 17)</b>	82,395,166	75,917,269

# THE CORPORATION OF THE TOWN OF TILLSONBURG

## CONSOLIDATED STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS

For the year ended December 31	Budget 2023 <i>(Note 24)</i>	2023	2022
<b>REVENUES</b>			
Taxation	19,677,740	20,035,107	18,487,589
User charges	5,123,500	5,878,486	5,145,900
Government transfers - Federal (Note 18)	3,966,200	1,409,049	2,184,672
Government transfers - Provincial (Note 19)	5,090,800	3,195,753	4,065,191
Government transfers - Oxford County (Note 20)	608,300	491,233	248,550
Other income (Note 21)	2,719,540	2,687,940	1,185,745
Income from Tillsonburg Hydro Inc. (Note 10)	-	255,457	241,418
Gain (loss) on disposal of tangible capital assets and land held for sale	-	461,962	210,196
	37,186,080	34,414,987	31,769,261
<b>EXPENSES</b>			
General government	3,257,000	3,553,827	3,654,918
Protection services	7,483,900	7,909,147	7,111,736
Transportation services	5,323,100	7,278,051	6,806,471
Environmental services	445,300	635,884	453,792
Health services	370,300	442,284	301,673
Recreation and cultural services	6,044,820	7,050,883	6,775,348
Planning and development	1,055,738	1,067,014	1,808,798
	23,980,158	27,937,090	26,912,736
<b>ANNUAL SURPLUS</b>	13,205,922	6,477,897	4,856,525
Accumulated surplus - beginning of year	75,917,269	75,917,269	71,060,744
<b>ACCUMULATED SURPLUS - END OF YEAR</b>	89,123,191	82,395,166	75,917,269

# THE CORPORATION OF THE TOWN OF TILLSONBURG

## CONSOLIDATED STATEMENT OF CHANGES IN NET FINANCIAL ASSETS

For the year ended December 31	Budget 2023 <i>(Note 24)</i>	2023	2022
<b>Annual surplus</b>	13,205,922	6,477,897	4,856,525
Amortization on tangible capital assets	(4,007,037)	4,014,079	3,648,235
Purchase of tangible capital assets	27,069,437	(7,650,674)	(6,860,377)
Transfer of land to land held for resale	-	-	2,611,736
Proceeds on disposal of tangible capital assets	-	81,010	314,062
Loss (gain) on disposal of tangible capital assets	-	186,113	(210,196)
Asset retirement obligation adoption	-	(587,819)	-
Decrease (increase) in inventory	-	(56,333)	(288,641)
Decrease in prepaid expenses	-	(6,499)	15,834
<b>Increase in net financial assets</b>	36,268,322	2,457,774	4,087,178
Net financial assets - beginning of year	-	4,624,571	537,393
<b>NET FINANCIAL ASSETS - END OF YEAR</b>	36,930,522	7,082,345	4,624,571

# THE CORPORATION OF THE TOWN OF TILLSONBURG

## CONSOLIDATED STATEMENT OF CASH FLOWS

For the year ended December 31	2023	2022
<b>Cash Flows From Operating Activities</b>		
Annual surplus	6,477,897	4,856,525
Items not affecting cash:		
Amortization of tangible capital assets	4,014,079	3,648,235
(Gain) loss on disposal of tangible capital assets	186,113	(210,196)
Contributed tangible capital assets	(1,027,980)	-
(Gain) loss on disposal of land held for sale	(648,074)	-
Asset retirement obligations accretion	14,697	-
Change in equity - Tillsonburg Hydro Inc.	(255,457)	(241,418)
	8,761,275	8,053,146
<b>Changes in non-cash working capital:</b>		
Taxes receivable	(314,470)	(322,013)
Accounts receivable	769,349	(1,038,036)
Due from unconsolidated entities	1,499,973	(1,203,292)
Land held for resale	-	(1,590,804)
Accounts payable and accrued liabilities	(496,473)	(235,842)
Post-employment/retirement benefits	(6,443)	614,368
Other current liabilities	(1,183,453)	31,332
Contaminated site	-	277,385
Deferred revenue	(827,472)	1,212,096
Inventories	(56,333)	(288,641)
Prepaid expenses	(6,499)	15,834
	(621,821)	(2,527,613)
Cash flow from operating activities	8,139,454	5,525,533
<b>CAPITAL ACTIVITIES</b>		
Acquisition of tangible capital assets	(6,622,694)	(6,860,377)
Transfer of land to land held for resale	-	2,611,736
Proceeds from sale of tangible capital assets	81,010	314,062
Proceeds from land held for sale	3,300,081	-
Cash flow used by capital activities	(3,241,603)	(3,934,579)
<b>FINANCING ACTIVITIES</b>		
Net change in long term debt	(1,228,179)	(1,524,405)
<b>INCREASE (DECREASE) IN CASH FLOW</b>	3,669,672	66,549
<b>Opening Cash and Cash Equivalents</b>	9,258,468	9,191,919
<b>Closing Cash and Cash Equivalents</b>	12,928,140	9,258,468
<b>Cash and Cash Equivalents Comprised of:</b>		
Cash on hand and balances with banks	6,125,627	4,063,399
Investments	6,802,513	5,195,069
	12,928,140	9,258,468

See accompanying notes



# THE CORPORATION OF THE TOWN OF TILLSONBURG

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2023

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### 1. NATURE OF OPERATIONS

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The Corporation of the Town of Tillsonburg (the Town) is a town in the Province of Ontario, Canada. It conducts its operations guided by the provisions of provincial statutes, such as the Municipal Act, Municipal Affairs Act and related legislation.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

---

The consolidated financial statements of the Town are prepared by management in accordance with Canadian Generally Accepted Accounting Principles for Local Governments as recommended by the Public Sector Accounting Board (PSAB) of the Canadian Professional Accountants of Canada.

Significant aspects of the accounting policies adopted by the Town are as follows:

#### (a) Reporting Entity

##### (i) Consolidated entities

The consolidated financial statements reflect the assets, liabilities, revenues, and expenses, changes in accumulated surplus, and changes in net financial assets of the reporting entity. The consolidated financial statements include the activities of all committees of Council and local boards, municipal enterprises and utilities which are owned or controlled by the Town. These consolidated financial statements include:

##### *Tillsonburg Business Improvement Area*

All inter-department and inter-organizational transactions and balances between these organizations have been eliminated.

The investments in government business enterprises are accounted for using the modified equity basis which is consistent with the Canadian Public Sector Accounting Standards treatment for Government Business Enterprises. Under the modified equity basis, the business enterprise's accounting principles are not adjusted to conform with those of the Township and inter-organizational transactions and balances are not eliminated.

The following government business enterprise is reflected in these consolidated financial statements:

##### *Tillsonburg Hydro Inc.*

##### (ii) Accounting for Oxford County and school board transactions

The taxation, other revenue, expenditures, assets, and liabilities with respect to the operations of the school boards and the County of Oxford, are not reflected in the municipal fund balances of these financial statements. The taxation revenue collected and remitted on behalf of the school boards amounted to \$4,760,807 (2022 - \$4,793,844). The taxation revenue collected and remitted on behalf of Oxford County amounted to \$9,998,225 (2022 - \$9,473,683).

##### (iii) Trust funds

Trust funds and their related operations administered by the municipality are not consolidated, but are reported separately on the "Trust Funds Statement of Continuity and Balance Sheet".

# THE CORPORATION OF THE TOWN OF TILLSONBURG

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2023

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### (a) Reporting Entity (Continued)

(iv) Non-consolidated entities

The following local boards, joint local boards, municipal enterprises and utilities are not consolidated:

*Tillsonburg Waterworks Department*

*Tillsonburg Sanitary Sewer Department*

#### (b) Basis of Presentation

Revenue and expenses are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenues as they become available and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods and services and the creation of a legal obligation to pay.

#### (c) Revenue Recognition

(i) Taxation

Annually, the Town bills and collects property tax revenue for municipal levy purposes as well as education taxes on behalf of the local school boards. The Township has the authority to levy and collect property taxes under the Municipal Act, 2001.

The amount of the total annual municipal property tax levy is determined each year through Council's approval of the annual operating budget. Municipal tax rates are set annually by Council for each class of property, in accordance with legislation and Council-approved policies, in order to raise the revenue needed to meet operating budget requirements.

The Municipal Property Assessment Corporation (MPAC), a not-for-profit corporation funded by all of Ontario's municipalities, is responsible for property assessments. MPAC provides the current value assessment (CVA) of each property in the returned assessment roll in December of each year. The amount of property tax levied on an individual property is the product of the CVA, the municipal tax rate by class, and the education tax rate by class.

Taxation revenue is recorded at the time tax billings are issued. Additional property tax revenue can be added throughout the year relating to; newly occupied properties, properties omitted in the December assessment roll, or other MPAC adjustments. Tax revenue can also be reduced if there are reductions in assessment values resulting from property assessment appeals.

(ii) Government transfers

Government transfers are recognized as revenues when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled. Transfers without eligibility criteria or stipulations are recognized as revenue when the transfer is authorized.

(iii) User charges

User charges relate to various municipal programs and fees imposed based on specific activities. Examples of user charges include: recreation programs, water, wastewater and solid waste. Revenue is recognized when the activity is performed or when services are rendered.

# THE CORPORATION OF THE TOWN OF TILLSONBURG

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2023

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### (c) Revenue Recognition (Continued)

##### (iv) Other income

Other income is recognized in the year that the events giving rise to the revenue occur and the revenue is earned. Amounts received which relate to revenue that will be earned in a future year are deferred and reported as liabilities on the Consolidated Statement of Financial Position.

#### (d) Tangible Capital Assets

Tangible capital assets are recorded at cost less accumulated amortization. Costs include all costs directly attributable to acquisition or construction of the tangible capital asset including transportation costs, installation costs, design and engineering fees, legal fees, and site preparation costs. Contributed tangible capital assets are recorded at fair value at the time of the donation, with a corresponding amount recorded as revenue. Assets under construction are not amortized. Amortization is recorded on a straight-line basis over the estimated life of the tangible capital asset commencing the year the asset is available for productive use. Half the normal rate of amortization is recorded in the initial year of productive use. Amortization rates are as follows:

Land improvements	25 to 50 years
Building and structures	30 to 70 years
Leasehold improvements	term of lease
Vehicles	3 to 20 years
Information technology	3 to 10 years
Equipment	5 to 40 years
Roads	20 to 50 years
Bridges and other structures	40 to 50 years

#### (e) Cash and Cash Equivalents

Cash and cash equivalents are comprised of cash on hand, cash held in financial institutions and short term investments with original maturities of three months or less from the time of acquisition.

#### (f) Land Held for Resale

Land held for resale is recorded at the lower of cost and net realizable value. Cost includes amounts for improvements to prepare the land for sale or servicing.

#### (g) Inventory

Inventory of supplies held for consumption is valued at the lower of cost and replacement value.

#### (h) Deferred Revenue

The municipality receives funds for specific purposes which are externally restricted by legislation, regulation, or agreement. These restricted funds are not available for general municipal purposes and are recognized as revenue in the fiscal year the funds are used for the specified purpose.

# THE CORPORATION OF THE TOWN OF TILLSONBURG

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2023

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### (i) Asset Retirement Obligation

An asset retirement obligation is recognized when, as at the financial reporting date, all of the following criteria are met:

- i. There is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- ii. The past transaction or event giving rise to the liability has occurred;
- iii. It is expected that future economic benefits will be given up;
- iv. A reasonable estimate of the amount can be made.

A liability has been recognized for the estimated future expenses related to asbestos removal in several buildings and the removal and remediation of fuel tanks owned by the Town. The liability is adjusted to reflect changes due to the passage of time, revisions in the timing or amount of the original undiscounted cash flow estimates, and fluctuations in the discount and inflation rates using present value techniques. The recognition of a liability resulted in an accompanying increase to the respective tangible capital assets.

The tangible capital assets impacted by the asset retirement obligations are being amortized along with the related asset in accordance with the amortization accounting policies detailed in Note 2(d).

#### (j) Financial Instruments

Financial instruments are recorded at fair value on initial recognition. Derivative instruments and equity instruments that are quoted in an active market are reported at fair value. All other financial instruments are subsequently recorded at cost or amortized cost unless management has elected to carry the instruments at fair value.

Unrealized changes in fair value recognized in the statement of remeasurement gains and losses until they are realized, when they are transferred to the statement of operations.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized using the straight-line method (or effective interest rate method).

All financial assets are assessed for impairment on an annual basis at the end of the fiscal year. When a decline is determined to be other than temporary, the amount of the loss is reported in the statement of operations and adjusted through the statement of remeasurement gains and losses.

When the asset is sold, the unrealized gains and losses previously recognized in the statement of remeasurement gains and losses are reversed and recognized in the statement of operations.

Long term debt is recorded at cost.

The Standards require an organization to classify the fair value measurements using a fair value hierarchy, which includes three levels of information that may be used to measure fair value:

- Level 1 - Unadjusted quoted market prices in active markets for identical assets or liabilities;
- Level 2 - Observable or corroborated inputs, other than level 1, such as quoted prices for similar assets or liabilities in active markets or market data for substantially the full term of the assets or liabilities; and

# THE CORPORATION OF THE TOWN OF TILLSONBURG

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2023

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### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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#### (j) Financial Instruments (continued)

- Level 3 - Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of assets and liabilities.

#### (k) Measurement Uncertainty

The preparation of financial statements in conformity with Canadian Public Sector Accounting Standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the period.

Significant items subject to such estimates and assumptions include: allowance for taxes receivable, accounts receivable, impairment of tangible capital assets, employee benefits liability and accrued expenses. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in the operations in the year in which they become known.

Actual results could differ from management's best estimates as additional information becomes available in the future.

### 3. CHANGES IN ACCOUNTING POLICIES

---

#### (a) PS 3450 - Financial Instruments and PS 2601 - Foreign Currency Translation

On January 1, 2023, the Town adopted Canadian Public Sector Accounting Standards PS 3450 - Financial Instruments and PS 2601 - Foreign Currency Translation. The standards were adopted prospectively from the date of adoption. The new standards provide requirements for the recognition, measurement, presentation and disclosure of financial instruments and foreign currency transactions.

Under PS 3450, all financial instruments are included in the statement of financial position and are measured at fair value or amortized cost based on the characteristics of the instrument and the Town's accounting policy choices (See Note 2(j)).

There was no impact upon adoption of the Town on January 1, 2023.

#### (b) PS 3280 Asset Retirement Obligation

On January 1, 2023, the Town of Tillsonburg adopted Canadian Public Sector Accounting Standard PS 3280 - Asset retirement obligations. The new accounting standard addresses the reporting of legal obligations associated with the retirement of certain tangible capital assets such as asbestos removal in buildings when retired. This standard was adopted on a prospective basis at the date of adoption.

In accordance with the provisions of the new standard the Town reflected the following adjustments on January 1, 2023:

- An increase of \$587,819 to the buildings capital asset account; and
- An asset retirement obligation in the amount of \$587,819

# THE CORPORATION OF THE TOWN OF TILLSONBURG

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2023

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### 4. CONTAMINATED SITES

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A contaminated site is an unproductive site at which substances occur in concentrations that exceed the maximum acceptable amounts under an environmental standard. A liability for remediation of contaminated sites is recognized when the Town is directly responsible or accepts responsibility; it is expected that future economic benefits will be given up; and a reasonable estimate for the amount can be made. All criteria must be met in order to recognize a liability.

The Town received an order from the Ministry of Natural Resources to clean up the discharge from a failing abandoned oil well. The source well is under an existing road embankment, however, the exact location is not apparent. The Town has retained an environmental and geotechnical engineering firm to determine the location and investigate the cost to decommission the well.

The town has recognized an undiscounted contaminated sites liability of \$277,385 as at December 31, 2023 (2022 - \$277,385) for remediation of known contaminated sites where an assessment has been conducted, or where available information on sites is sufficient to estimate costs. The assumptions and basis of measurement used in estimating the liability include past land usage, the nature of the level of contamination, current land use, length of time to remediate the site, engineer cost estimates, environmental site assessments and analysis from staff reports.

### 5. TRUST FUNDS

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Trust funds administered by the Town amounting to \$1,795,576 (2022 - 1,562,592) have not been included in the consolidated statement of financial position, nor have their operations been included in the consolidated statement of operations.

### 6. INVESTMENTS

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Investments of \$6,802,513 (2022 - \$5,195,069) are recorded at their cost and are short-term in nature. Investments consist of high interest savings accounts and GICs which have a market value approximating cost.

# THE CORPORATION OF THE TOWN OF TILLSONBURG

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2023

### 7. TAXES RECEIVABLE

	2023	2022
Taxes receivable	1,327,631	1,013,161
Allowance for uncollectibles	-	-
	1,327,631	1,013,161

### 8. ACCOUNTS RECEIVABLE

Accounts receivable consists of the following:

	2023	2022
Government of Canada	1,472,639	1,781,981
Province of Ontario	947,180	1,521,097
Other municipalities	1,327,266	1,461,932
Other receivables	1,277,636	1,066,148
Allowance for uncollectibles	(66,664)	(103,752)
	4,958,057	5,727,406

### 9. DUE FROM UNCONSOLIDATED ENTITIES

The banking activities of the following entities are administered by the Town. Accordingly, the amount due from these entities represents the net working capital position between the Town and the entities as follows:

	2023	2022
Tillsonburg Hydro Inc.	817,749	2,490,328
Town of Tillsonburg Waterworks Department	563,390	484,846
Town of Tillsonburg Sanitary Sewer Department	221,049	126,987
	1,602,188	3,102,161

# THE CORPORATION OF THE TOWN OF TILLSONBURG

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2023

### 10. INVESTMENT IN TILLSONBURG HYDRO INC.

The Town accounts for its 100% investment in Tillsonburg Hydro Inc. using the modified equity method. Under this method, the accounting policies of Tillsonburg Hydro Inc. are not adjusted to conform to those of the Town. In subsequent years, the cost of this investment is increased by the earnings or decreased by the losses of Tillsonburg Hydro Inc.

Tillsonburg Hydro Inc. prepares their financial statements in accordance with International Financial Reporting Standards (IFRS).

Condensed financial information of Tillsonburg Hydro Inc. is as follows:

<b>Statement of Financial Position as at December 31,</b>	<b>2023</b>	<b>2022</b>
Current assets	5,796,170	5,573,561
Property, plant and equipment	21,713,848	19,960,493
Other non-current assets	12,656	16,182
Regulatory assets	2,921,327	2,325,800
	<b>30,444,001</b>	<b>27,876,036</b>
Current liabilities	3,518,478	4,958,417
Long-term liabilities	13,944,284	10,377,715
Regulatory liabilities	355,044	169,166
Equity	12,626,195	12,370,738
	<b>30,444,001</b>	<b>27,876,036</b>

<b>Statement of Comprehensive Income and Changes in Equity</b>	<b>2023</b>	<b>2022</b>
Revenue	25,511,003	25,891,807
Cost of power	20,951,930	21,925,821
Distribution revenue	4,559,073	3,965,986
Net non-utility activities	19,554	19,396
Expenses	4,247,709	3,875,671
Income before income taxes	330,918	109,711
Income taxes	210,110	328,813
Net movement in regulatory balances	(409,649)	(660,520)
Comprehensive income for the year, before dividends	530,457	441,418
Dividends	275,000	200,000
Net change in investment in Tillsonburg Hydro Inc.	255,457	241,418

<b>Investment in Tillsonburg Hydro Inc.</b>	<b>2023</b>	<b>2022</b>
Investment in Tillsonburg Hydro Inc. - Opening	12,370,732	12,129,314
Net change in investment in Tillsonburg Hydro Inc.	255,457	241,418
Investment in Tillsonburg Hydro Inc. - Ending	12,626,189	12,370,732



# THE CORPORATION OF THE TOWN OF TILLSONBURG

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2023

### 11. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Accounts payable and accrued liabilities are comprised of the following:

	2023	2022
Trade payables	4,725,967	5,201,912
Deposits	55,555	53,522
Payable to the provincial and federal government	7,941	(1,160)
Payable to other municipalities	7,492	39,154
	4,796,955	5,293,428

### 12. POST-EMPLOYMENT / RETIREMENT BENEFITS

The town has obligations for amounts owing to former employees under the Workplace Safety and Insurance Board permanent partial disability pension and for amounts owing under various benefits programs. An actuarial valuation of these future liabilities was completed in June 2023 and forms the basis for the estimated liability reported in these financial statements.

The weighted average assumptions used in the valuation were as follows:

Discount rate	5.00%
Healthcare cost increases	
Initial rate	5.75%
Ultimate rate	4.00%
Dental care cost increase	4.00%

Future Employee Benefits	2023	2022
Opening balance	614,368	-
Results of actuarial valuation study	-	626,086
Current period benefit cost	22,233	21,480
Interest accrued	27,253	27,675
Estimated benefit payment	(55,929)	(60,873)
Liability as at December 31	607,925	614,368

# THE CORPORATION OF THE TOWN OF TILLSONBURG

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2023

### 13. DEFERRED REVENUES - OBLIGATORY RESERVE FUNDS

A requirement of Canadian public sector accounting standards is that obligatory reserve funds be reported as deferred revenue. This requirement is in place as provincial legislation restricts how these funds may be used and, under certain circumstances, these funds may possibly be refunded. The balances in deferred revenue including obligatory reserves funds of the Town are as follows:

<b>2023</b>	<b>Opening balance</b>	<b>Contributions received</b>	<b>Investment income</b>	<b>Revenue recognized</b>	<b>Ending balance</b>
Development charges	5,362,096	425,805	222,906	(374,305)	5,636,502
Building permits	1,593,617	473,898	-	(1,020,457)	1,047,058
Federal gas tax	796,936	525,269	44,889	(523,361)	843,733
Other	990,221	388,105	-	(990,221)	388,105
	<b>8,742,870</b>	<b>1,813,077</b>	<b>267,795</b>	<b>(2,908,344)</b>	<b>7,915,398</b>

<b>2022</b>	<b>Opening balance</b>	<b>Contributions received</b>	<b>Investment income</b>	<b>Revenue recognized</b>	<b>Ending balance</b>
Development charges	4,377,342	1,309,811	99,524	(424,581)	5,362,096
Building permits	1,543,929	1,076,664	-	(1,026,976)	1,593,617
Federal gas tax	1,206,711	503,383	25,954	(939,112)	796,936
Other	402,792	990,221	-	(402,792)	990,221
	<b>7,530,774</b>	<b>3,880,079</b>	<b>125,478</b>	<b>(2,793,461)</b>	<b>8,742,870</b>

Investment income earned on obligatory reserve funds is added to the fund balance and forms part of the respective deferred revenue balances.

# THE CORPORATION OF THE TOWN OF TILLSONBURG

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2023

### 14. ASSET RETIREMENT OBLIGATIONS

The Town's asset retirement obligations consist of the following:

#### a) Asbestos obligations:

The Town owns and operates various buildings that are known to contain asbestos. There is a legal obligation to remediate asbestos from these buildings when asbestos-containing material is disturbed or removed. In accordance with the adoption of PS 3280 - Asset Retirement Obligations, the Town recognized an obligation relegated to the removal of asbestos. Remaining useful lives are determined on an individual basis ranging from 30 to 70 years. The related asset retirement costs were discounted to December 31, 2023 using a discount rate of 2.5% per annum.

Changes to the asset retirement obligation in the year are as follows:

	<b>2023</b>
Balance, upon adoption	587,819
Increase in liability due to accretion expense	14,697
Balance, end of year	<u>602,516</u>

### 15. NET LONG TERM LIABILITIES

(a) Long term liabilities reported on the consolidated statement of financial position is comprised of the following:

	<b>2023</b>	<b>2022</b>
Total long term liabilities issued or assumed by the municipality and outstanding at the end of the year amounts to:	11,169,612	12,397,791

(b) Of the long term liabilities reported above, principal payments are recoverable from general municipal revenues and are repayable as follows:

2024	1,228,297
2025	1,204,350
2026	1,106,942
2027	978,053
2028	996,792
Thereafter	5,655,178
	<u>11,169,612</u>

The above long term liabilities have maturity dates ranging from 2024 to 2048 with interest rates varying between 1.03% and 5.77%

(c) Interest expense paid on long term liabilities for the year was \$414,236 (2022 - \$463,346).

(d) The long term liabilities in part (a) have been approved by by-law. The annual principal and interest payments required to service these liabilities are within the annual debt repayments and limits prescribed by the Ministry of Municipal Affairs and Housing.

# THE CORPORATION OF THE TOWN OF TILLSONBURG

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2023

### 16. TANGIBLE CAPITAL ASSETS

	Land	Building and Fixtures	Transportation Equipment	Roads and Bridges	Other Equipment	Construction in Progress	Total 2023	Total 2022
<b>Cost</b>								
Balance, beginning of year	1,266,963	27,938,897	10,542,794	70,266,238	5,846,898	6,261,577	122,123,367	119,933,799
Asset retirement obligation	-	587,819	-	-	-	-	587,819	-
Adjusted balance, beginning of year	1,266,963	28,526,716	10,542,794	70,266,238	5,846,898	6,261,577	122,711,186	119,933,799
Additions during the year	-	1,751,767	788,254	7,007,711	1,038,573	3,334,499	13,920,804	15,758,035
Disposals and transfers during the year	-	(56,471)	(1,302,480)	(616,984)	(1,679,763)	-	(3,655,698)	(4,670,809)
Transfer to capital assets	-	-	-	-	-	(6,270,130)	(6,270,130)	(8,897,658)
Balance, end of year	1,266,963	30,222,012	10,028,568	76,656,965	5,205,708	3,325,946	126,706,162	122,123,367
<b>Accumulated Amortization</b>								
Balance, beginning of year	-	11,068,074	5,772,817	30,935,713	3,448,421	-	51,225,025	49,531,999
Amortization during the year	-	999,358	673,755	1,900,079	440,887	-	4,014,079	3,648,235
Accumulated amortization on disposal	-	(56,471)	(1,253,755)	(455,281)	(1,623,068)	-	(3,388,575)	(1,955,209)
Balance, end of year	-	12,010,961	5,192,817	32,380,511	2,266,240	-	51,850,529	51,225,025
Net Book Value of Tangible Capital Assets	1,266,963	18,211,051	4,835,751	44,276,454	2,939,468	3,325,946	74,855,633	70,898,342

# THE CORPORATION OF THE TOWN OF TILLSONBURG

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2023

### 17. ACCUMULATED SURPLUS

The Town segregates its accumulated surplus into the following categories:

	2023	2022
Investment in tangible capital assets	74,855,633	70,898,342
Long term liabilities	(11,169,612)	(12,397,791)
Unfinanced capital	(6,335,877)	(5,226,678)
Net investment in tangible capital assets	57,350,144	53,273,873
Operating surplus	1,680,286	1,199,172
Unfunded Liability - Post Retirement Benefit	607,925	556,525
Unfunded Liability - Contaminated Sites	277,385	277,385
Tillsonburg BIA surplus	42,412	86,219
Reserves		
Council	3,424	3,646
Election	24,471	11,374
Physician recruitment	49,236	91,606
Tax rate stabilization	1,131,368	958,497
Insurance	128,027	83,995
IT equipment	207,572	130,571
Asset management funding	822,197	1,038,988
Fleet and equipment	1,035,112	1,054,940
Fire department equipment	160,181	149,381
Police	56,182	55,098
Police service board	38,617	32,388
Engineering	311,132	455,660
Development remediation	29,089	23,741
Linear infrastructure	1,371,289	1,333,297
Airport	37,936	37,207
Waste management	1,972	1,935
Recreation, culture and parks	734,108	446,849
Facility infrastructure	1,989,723	1,139,542
Cemetery	6,562	70,909
Downtown parking	453,221	386,894
Economic development	1,219,406	646,845
Invested in Tillsonburg Hydro Inc.	9,810,825	8,153,363
	12,626,189	12,370,732
	82,395,166	75,917,269

# THE CORPORATION OF THE TOWN OF TILLSONBURG

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2023

### 18. GOVERNMENT TRANSFERS - FEDERAL

	Budget (Note 24)	2023	2022
Operating			
Conditional	38,900	35,688	3,360
Capital			
Infrastructure funding	2,849,800	850,000	1,242,200
Federal gas tax revenue	1,077,500	523,361	939,112
	3,966,200	1,409,049	2,184,672

### 19. GOVERNMENT TRANSFERS - PROVINCIAL

	Budget (Note 24)	2023	2022
Operating			
Ontario Municipal Partnership Fund	662,200	662,200	653,600
Conditional	773,600	1,182,841	1,262,759
Capital			
Infrastructure funding	3,655,000	1,350,712	2,148,832
	5,090,800	3,195,753	4,065,191

### 20. GOVERNMENT TRANSFERS - COUNTY OF OXFORD

	Budget (Note 24)	2023	2022
Operating			
Conditional	342,100	313,258	202,829
Other	36,200	22,411	45,721
Capital			
Infrastructure funding	230,000	155,564	-
	608,300	491,233	248,550

# THE CORPORATION OF THE TOWN OF TILLSONBURG

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2023

### 21. OTHER INCOME

Other revenues are comprised of the following:

	2023 Budget	2023 Actual	2022 Actual
Penalties and interest on taxes	160,000	213,155	187,775
Investment income	312,900	916,761	387,398
Developer contributions	1,409,700	374,305	424,581
Donations and miscellaneous income	836,940	1,183,719	185,991
	2,719,540	2,687,940	1,185,745

### 22. CONTRACTUAL OBLIGATIONS

#### Ontario Provincial Police contract

The Town of Tillsonburg has entered into a six year agreement with the Solicitor General of Ontario for the provision of police services. The six-year term expires in December 2025. The annual cost of this contract for 2023 was \$3,576,547 (2022 - \$3,522,159).

#### Capital Project contracts

The Town of Tillsonburg has outstanding contractual obligations of approximately \$3,470,629 at December 31, 2023 for capital works projects.

### 23. PENSION AGREEMENTS

The Town makes contributions to the Ontario Municipal Employees Retirement System ("OMERS"), which is a multi-employer plan, on behalf of all permanent full-time members of its staff. OMERS is a defined benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rate of pay. The OMERS pension plan has a deficit. If actuarial surpluses are not available to offset the existing deficit and subsidize future contributions, increases in contributions will be required in the future.

The amount contributed to OMERS for current service is included as an expenditure on the Consolidated Statement of Operations. The amount contributed to OMERS for 2023 was \$909,748 (2022 - \$767,484). Since any surpluses or deficits are a joining responsibility of all Ontario municipalities and their employers, the Town does not recognize any share of the OMERS pension surplus or deficit in these consolidated financial statements.

# THE CORPORATION OF THE TOWN OF TILLSONBURG

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2023

### 24. BUDGET FIGURES

The operating budgets adopted by the Town of Tillsonburg Council were not prepared on a basis consistent with the reporting requirements of the Public Sector Accounting Board. The budgets were prepared on a modified accrual basis while Public Sector Accounting Standards now require a full accrual basis to be used. The budget figures anticipated use surpluses accumulated in previous years to reduce current year expenditures in excess of current year revenues to \$nil. In addition, the budget expensed all tangible capital expenditures rather than including amortization expense. As a result, the budget figures presented in the Consolidated Statements of Operations represent the budget adopted by Council with adjustments as follows:

	2023	2022
Operating budget surplus for the year adopted by Council	-	-
Add:		
Budgeted transfers to the capital fund for tangible capital asset purchase	27,069,437	28,054,235
Budget for BIA consolidation	13,222	-
Budgeted transfer to reserves	538,700	257,600
Principal payments on debt	1,482,400	1,513,050
Less:		
Amortization	(4,007,037)	(3,648,235)
New debenture debt	(5,753,400)	(5,887,800)
Budgeted transfer from reserves and reserve funds	(6,137,400)	(5,238,200)
<b>Budgeted surplus per Consolidated Statement of Operations</b>	<b>13,205,922</b>	<b>15,050,650</b>

### 25. EXTRAORDINARY EVENT

In March 2020, the World Health Organization declared a global pandemic due to the novel coronavirus (COVID-19). The situation is constantly evolving, and the measures put in place are having multiple impacts on local, provincial, national, and global economies.

As at the date of issuance of financial statements, the Corporation is aware of changes in its operations as a result of the COVID-19 crisis. Management is uncertain of the effects of these changes on its financial statements and believes that any disturbance may be temporary; however, there is uncertainty about the length and potential impact of the disturbance.

As a result, we are unable to estimate the potential impact on the Corporation's operations as at the date of these financial statements.



**THE CORPORATION OF THE TOWN OF TILLSONBURG****NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS****For the year ended December 31, 2023**

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**26. COMPARATIVE FIGURES**

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Certain of the prior year's figures, provided for purposes of comparison, have been reclassified to conform with the current year's presentation.

**27. CONTINGENT LIABILITIES**

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As at December 31, 2023, there are legal claims commenced against the Town that remain outstanding. No provision has been made for any claims that are expected to be covered by insurance or where the consequences are undeterminable. For the claims against the Town, the amount and nature of the possible outcome is not determinable at this time and, as a result, no provision has been made in the financial statements.

**28. CONTRACTUAL RIGHTS**

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Contractual rights are rights to economic resources arising from contracts or agreements that will result in revenues and assets in the future. The Town's contractual rights consist of contracts entered into for operating leases.

**29. SUBSEQUENT EVENTS**

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During the year the Town entered into an agreement to acquire approximately 140 acres from Redling Farms Limited on the south end of the Town along Highway 3 adjacent to the Town's current Industrial Park, known as Van Norman Innovation Park (VIP). These lands will allow continuous servicing and expansion of the Industrial Park, which will increase the industrial land inventory. This agreement closed on April 16, 2024.

During the year the Town entered into an agreement to purchase lands situated in Norfolk County. These lands are planned to be utilized for recreational services. The agreement closed on April 28, 2024.

# THE CORPORATION OF THE TOWN OF TILLSONBURG

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2023

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### 30. SEGMENTED INFORMATION

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The Corporation of the Town of Tillsonburg is a lower-tier municipality of Oxford County that provides a wide range of services to its residents. The major services chosen for segmented disclosure are the four departments that consume the greatest amount of the Township's total operating expenses. The revenue and expenses reported for each segment includes directly attributable amounts as well as internal charges and recoveries allocated on a reasonable basis.

A description of each major service and the activities each provide are as follows:

#### **General government**

The general government includes council and corporate management.

#### **Protection services**

The protection services includes fire, police, protection inspection and control, building permit, and transportation services.

#### **Transportation services**

The transportation services department is responsible for the safe and efficient movement of people and goods within the Town of Tillsonburg. Responsibilities include road construction and maintenance, winter control, transit, airport, developing parking and traffic by-laws, and implementation and maintenance of street lighting.

#### **Recreation and cultural services**

This segment includes parks, recreation programs, recreation facilities, museums, and community events.

#### **Other services**

Other services include storm sewer, solid waste collection, cemeteries, and planning and development.

# THE CORPORATION OF THE TOWN OF TILLSONBURG

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2023

### 30. SEGMENTED INFORMATION (Continued)

Year ended December 31, 2023	General Government	Protection Services	Transportation	Recreation and Cultural Services	Other Services	Consolidated 2023
<b>Revenue</b>						
Government transfers	1,040,534	1,370,697	1,178,317	1,090,807	415,680	5,096,035
User charges	594,441	2,538,753	723,493	1,525,582	496,217	5,878,486
Other income (Note 1)	1,324,950	49,219	869,526	175,211	986,453	3,405,359
	2,959,925	3,958,669	2,771,336	2,791,600	1,898,350	14,379,880
<b>Expenses</b>						
Salaries, wages, and benefits	2,721,563	2,570,112	2,237,922	3,495,300	525,864	11,550,761
Materials	147,559	805,702	1,551,093	1,514,502	980,710	4,999,566
Contracted Services	1,006,842	3,823,945	1,123,115	518,431	286,624	6,758,957
External transfers	44,056	-	-	-	-	44,056
Inter-functional adjustments	(1,410,407)	424,666	359,078	404,171	222,492	-
Financial expenses	141,591	16,149	(13,229)	10,924	-	155,435
Interest on long-term liabilities	82,248	7,945	160,566	139,616	23,861	414,236
Amortization	820,375	260,628	1,859,506	967,939	105,631	4,014,079
	3,553,827	7,909,147	7,278,051	7,050,883	2,145,182	27,937,090
<b>Surplus (deficiency) of revenue over expenses for the year financed by net municipal levy</b>	(593,902)	(3,950,478)	(4,506,715)	(4,259,283)	(246,832)	(13,557,210)
<b>Taxation revenue</b>						20,035,107
<b>Annual surplus</b>						6,477,897

[1] Other revenue - Includes penalties and interest on taxes, investment income, gain (loss) on sale of assets, developer contributions, donations and equity in Tillsonburg Hydro Inc.

# THE CORPORATION OF THE TOWN OF TILLSONBURG

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2023

### 30. SEGMENTED INFORMATION (Continued)

Year ended December 31, 2022	General Government	Protection Services	Transportation	Recreation and Cultural Services	Other Services	Consolidated 2022
<b>Revenue</b>						
Government transfers	1,175,053	435,077	3,731,714	72,999	1,083,570	6,498,413
User charges	415,174	2,256,039	745,809	1,230,391	498,487	5,145,900
Other income (Note 1)	1,045,851	2,431	67,379	80,163	441,535	1,637,359
	2,636,078	2,693,547	4,544,902	1,383,553	2,023,592	13,281,672
<b>Expenses</b>						
Salaries, wages, and benefits	3,114,519	2,310,882	2,053,929	3,204,653	458,668	11,142,651
Materials	89,461	415,081	1,362,483	1,625,773	1,276,050	4,768,848
Contracted Services	761,769	3,744,977	1,113,194	529,148	493,139	6,642,227
External transfers	28,900	-	-	-	-	28,900
Inter-functional adjustments	(1,390,233)	464,859	339,540	372,138	213,696	-
Financial expenses	169,238	15,000	34,292	-	-	218,530
Interest on long-term liabilities	94,029	9,753	174,841	159,594	25,128	463,345
Amortization	787,235	151,184	1,728,192	884,042	97,582	3,648,235
	3,654,918	7,111,736	6,806,471	6,775,348	2,564,263	26,912,736
<b>Surplus (deficiency) of revenue over expenses for the year financed by net municipal levy</b>						
	(1,018,840)	(4,418,189)	(2,261,569)	(5,391,795)	(540,671)	(13,631,064)
<b>Taxation revenue</b>						18,487,589
<b>Annual surplus</b>						4,856,525

[1] Other revenue - Includes penalties and interest on taxes, investment income, gain (loss) on sale of assets, developer contributions, donations and equity in Tillsonburg Hydro Inc.

**CORPORATION OF THE TOWN OF TILLSONBURG  
SANITARY SEWER DEPARTMENT**

**FINANCIAL STATEMENTS**

**For the year ended December 31, 2023**



**CORPORATION OF THE TOWN OF TILLSONBURG  
SANITARY SEWER DEPARTMENT**

**For the year ended December 31, 2023**

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## INDEPENDENT AUDITORS' REPORT

**To the Members of Council, Inhabitants, and Ratepayers of The Corporation of the Town of Tillsonburg**

### **Opinion**

We have audited the financial statements of The Corporation of the Town of Tillsonburg Sanitary Sewer Department (the 'Entity'), which comprise the statement of financial position as at December 31, 2023, and the statements of operations and accumulated surplus, changes in net financial assets, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2023, and its results of operations, its changes in net financial debt and and its cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.

### **Basis for Opinion**

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of Financial Statements* section of our report. We are independent of the Entity 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 opinion.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian Public Sector Accounting Standards, 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 Entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

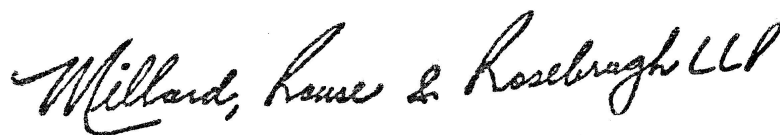
Those charged with governance are responsible for overseeing the Entity's financial reporting process.

### **Auditors' 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 auditors' 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 generally accepted auditing standards 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 generally accepted auditing standards, 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 Entity'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 Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the Entity 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.



September 4, 2024  
Brantford, Ontario

CHARTERED PROFESSIONAL ACCOUNTANTS  
Licensed Public Accountants



**CORPORATION OF THE TOWN OF TILLSONBURG  
SANITARY SEWER DEPARTMENT**

**STATEMENT OF FINANCIAL POSITION**

<b>As at December 31</b>	<b>2023</b>	<b>2022</b>
<b>FINANCIAL ASSETS</b>		
Accounts receivable	637,411	612,033
<b>LIABILITIES</b>		
Due to the Town of Tillsonburg	221,050	126,988
Due to the County of Oxford	416,361	485,045
	637,411	612,033
<b>NET FINANCIAL ASSETS</b>	-	-
<b>ACCUMULATED SURPLUS</b>	-	-

See accompanying notes



**CORPORATION OF THE TOWN OF TILLSONBURG  
SANITARY SEWER DEPARTMENT**

**STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS**

For the year ended December 31	Budget 2023 <i>(Note 5)</i>	2023	2022
<b>REVENUE</b>			
Surcharge on direct water billings	3,649,000	3,793,039	3,780,705
Taxation	-	7,264	14,059
Other revenue	40,000	-	-
	3,689,000	3,800,303	3,794,764
<b>EXPENSES</b>			
Operating and maintenance	652,800	448,867	484,151
Bad debt expense	5,000	-	(9,369)
Equipment and distribution system	817,000	198,354	625,590
	1,474,800	647,221	1,100,372
	2,214,200	3,153,082	2,694,392
<b>OTHER EXPENSE</b>			
County of Oxford (Note 4)	2,214,200	3,153,082	2,694,392
<b>ANNUAL SURPLUS</b>			
Accumulated surplus - beginning of year	-	-	-
<b>ACCUMULATED SURPLUS - END OF YEAR</b>	-	-	-

**CORPORATION OF THE TOWN OF TILLSONBURG  
SANITARY SEWER DEPARTMENT**

**STATEMENT OF CHANGES IN NET FINANCIAL ASSETS**

<b>For the year ended December 31</b>	<b>Budget 2023</b>	<b>2023</b>	<b>2022</b>
<b>Annual surplus</b>	-	-	-
Net financial assets - beginning of year	-	-	-
<b>NET FINANCIAL ASSETS - END OF YEAR</b>	-	-	-

**CORPORATION OF THE TOWN OF TILLSONBURG  
SANITARY SEWER DEPARTMENT**

**STATEMENT OF CASH FLOWS**

For the year ended December 31	2023	2022
<b>Cash Flows From Operating Activities</b>		
Annual surplus	-	-
Changes in non-cash working capital:		
Accounts receivable	(25,378)	(31,965)
Due to the Town of Tillsonburg	94,062	(120,331)
Due to the County of Oxford	(68,684)	152,296
<b>INCREASE (DECREASE) IN CASH FLOW</b>	-	-
<b>Opening Cash</b>	-	-
<b>Closing Cash</b>	-	-

See accompanying notes



# CORPORATION OF THE TOWN OF TILLSONBURG

## SANITARY SEWER DEPARTMENT

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2023

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#### 1. NATURE OF OPERATIONS

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The Corporation of the Town of Tillsonburg Sanitary Sewer Department (Sanitary Sewer Department) is a municipal enterprise in the Province of Ontario, Canada. Its operations are governed by the provisions of provincial statutes. Effective January 1, 2000, responsibility for the Sanitary Sewer Department was assumed by the County of Oxford.

#### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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The financial statements of the Sanitary Sewer Department are prepared by management in accordance with Canadian generally accepted accounting principles for local governments as recommended by the Public Sector Accounting Board (PSAB) of Chartered Professional Accountants of Canada.

Significant aspects of the accounting policies adopted by the Sanitary Sewer Department are as follows:

**(a) Reporting Entity**

The financial statements reflect the assets, liabilities, revenues, expenses and accumulated surplus of the Sanitary Sewer Department.

**(b) Basis of Presentation**

Revenue and expenses are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenues as they become available and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods and services and the creation of a legal obligation to pay.

**(c) Revenue Recognition**

Revenue is recognized in the financial statements as revenue in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligible criteria have been met, and reasonable estimates of the amounts can be made.

Surcharge on direct water billings are recorded on the basis of regular meter readings and the estimates of customer usage since the last meter reading to the end of the year.

**(d) Tangible Capital Assets**

The Sanitary Sewer Department does not own any tangible capital assets or have any asset retirement obligations.

# CORPORATION OF THE TOWN OF TILLSONBURG

## SANITARY SEWER DEPARTMENT

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2023

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## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

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### (e) Financial Instruments

Financial instruments are recorded at fair value on initial recognition. Derivative instruments and equity instruments that are quoted in an active market are reported at fair value. All other financial instruments are subsequently recorded at cost or amortized cost unless management has elected to carry the instruments at fair value.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized using the straight-line method (or effective interest rate method).

All financial assets are assessed for impairment on an annual basis. When a decline is determined to be other than temporary, the amount of the loss is reported in the statement of operations and any unrealized gain is adjusted through the statement of remeasurement gains and losses.

When the asset is sold, the unrealized gains and losses previously recognized in the statement of remeasurement gains and losses are reversed and recognized in the statement of operations.

### (f) Measurement uncertainty

The preparation of financial statements in conformity with Canadian Public Sector Accounting Standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the period.

Significant items subject to such estimates and assumptions include accounts receivable and surcharge on direct water billings. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in operations in the year which they become known.

Actual results could differ from management's best estimates as additional information becomes available in the future.

## 3. ACCOUNTS RECEIVABLE

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The accounts receivable of the Sanitary Sewer Department are reported net of an allowance for doubtful accounts in the amount of \$22,025 (2022 - \$22,722).

## 4. CONTINUING OPERATIONS

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All banking activities are administered by the Town of Tillsonburg, on behalf of the Sanitary Sewer Department's activities. The amount due to the Town of Tillsonburg represents the net working capital position between the Town of Tillsonburg and the Sanitary Sewer Department after adding or deducting payments made to or received from the County of Oxford.

## 5. BUDGET FIGURES

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The operating budget approved by the County of Oxford for 2023 is reflected in these financial statements.

**CORPORATION OF THE TOWN OF TILLSONBURG  
SANITARY SEWER DEPARTMENT**

**NOTES TO THE FINANCIAL STATEMENTS  
For the year ended December 31, 2023**

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**6. EXTRAORDINARY EVENT - COVID-19**

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In March 2020, the World Health Organization declared a global pandemic due to the novel coronavirus (COVID-19). The situation is constantly evolving, and the measures put in place are having multiple impacts on local, provincial, national and global economies.

As at the date of issuance of the financial statements, the Sanitary Sewer Department is aware of changes in its operations as a result of the COVID-19 crisis. Management is uncertain of the effects of these changes on its financial statements and believes that any disturbance may be temporary, however, there is uncertainty about the length and potential impact of the disturbance.

As a result, we are unable to estimate the potential impact on the Sanitary Sewer Department's operations as at the date of these financial statements.

**CORPORATION OF THE TOWN OF TILLSONBURG WATERWORKS  
DEPARTMENT**

**FINANCIAL STATEMENTS**

**For the year ended December 31, 2023**





**CORPORATION OF THE TOWN OF TILLSONBURG WATERWORKS  
DEPARTMENT**

**For the year ended December 31, 2023**

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## INDEPENDENT AUDITORS' REPORT

**To the Members of Council, Inhabitants, and Ratepayers of The Corporation of the Town of Tillsonburg**

### **Opinion**

We have audited the financial statements of The Corporation of the Town of Tillsonburg Waterworks Department (the 'Entity'), which comprise the statement of financial position as at December 31, 2023, and the statements of operations and accumulated surplus, changes in net financial assets (debt), and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2023, and its results of operations and its changes in net financial debt and its cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.

### **Basis for Opinion**

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of Financial Statements* section of our report. We are independent of the Entity 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 opinion.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian Public Sector Accounting Standards, 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 Entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

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

### **Auditors' 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 auditors' 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 generally accepted auditing standards 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 generally accepted auditing standards, 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 Entity'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 Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the Entity 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.



September 4, 2024  
Brantford, Ontario

CHARTERED PROFESSIONAL ACCOUNTANTS  
Licensed Public Accountants

**CORPORATION OF THE TOWN OF TILLSONBURG WATERWORKS  
DEPARTMENT**

**STATEMENT OF FINANCIAL POSITION**

<b>As at December 31</b>	<b>2023</b>	<b>2022</b>
<b>FINANCIAL ASSETS</b>		
Accounts receivable	795,723	692,478
<b>LIABILITIES</b>		
Due to the Town of Tillsonburg	563,390	484,846
Due to the County of Oxford	425,243	409,923
	988,633	894,769
<b>NET FINANCIAL DEBT</b>	<b>(192,910)</b>	<b>(202,291)</b>
<b>NON-FINANCIAL ASSETS</b>		
Inventory	192,910	202,291
<b>Net Assets</b>	<b>-</b>	<b>-</b>
<b>Accumulated Surplus</b>	<b>-</b>	<b>-</b>

See accompanying notes



**CORPORATION OF THE TOWN OF TILLSONBURG WATERWORKS  
DEPARTMENT**

**STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS**

For the year ended December 31	Budget 2023 <i>(Note 5)</i>	2023	2022
<b>REVENUES</b>			
Direct water billings	3,755,300	4,331,803	4,252,385
Other revenue	84,700	63,214	139,126
	3,840,000	4,395,017	4,391,511
<b>EXPENSES</b>			
Operating and maintenance	1,281,300	1,391,655	1,210,635
Customer service	340,600	353,962	320,333
Bad debt expense	5,000	-	2,270
Equipment and distribution system	345,500	232,030	734,805
	1,972,400	1,977,647	2,268,043
	1,867,600	2,417,370	2,123,468
<b>OTHER EXPENSE</b>			
County of Oxford (Note 4)	1,867,600	2,417,370	2,123,468
<b>ANNUAL SURPLUS</b>			
Accumulated surplus - beginning of year	-	-	-
<b>ACCUMULATED SURPLUS - END OF YEAR</b>	-	-	-

**CORPORATION OF THE TOWN OF TILLSONBURG WATERWORKS  
DEPARTMENT**

**STATEMENT OF CHANGES IN NET FINANCIAL ASSETS (DEBT)**

<b>For the year ended December 31</b>	<b>Budget 2023 <i>(Note 5)</i></b>	<b>2023</b>	<b>2022</b>
<b>Annual surplus</b>	-	-	-
Decrease (increase) in inventory	-	9,381	(136,154)
<b>Increase (decrease) in net financial assets</b>	-	9,381	(136,154)
Net financial assets (debt) - beginning of year	-	(202,291)	(66,137)
<b>NET FINANCIAL ASSETS (DEBT) - END OF YEAR</b>	-	(192,910)	(202,291)

**CORPORATION OF THE TOWN OF TILLSONBURG WATERWORKS  
DEPARTMENT**

**STATEMENT OF CASH FLOWS**

<b>For the year ended December 31</b>	<b>2023</b>	<b>2022</b>
<b>Cash Flows From Operating Activities</b>		
Annual surplus (deficit)	-	-
Changes in non-cash working capital:		
Accounts receivable	(103,245)	12,491
Due to the Town of Tillsonburg	78,544	91,277
Due to the County of Oxford	15,320	32,386
Inventory	9,381	(136,154)
<b>INCREASE (DECREASE) IN CASH FLOW</b>	-	-
<b>Opening Cash</b>	-	-
<b>Closing Cash</b>	-	-

# CORPORATION OF THE TOWN OF TILLSONBURG WATERWORKS DEPARTMENT

## NOTES TO THE FINANCIAL STATEMENTS For the year ended December 31, 2023

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### 1. NATURE OF OPERATIONS

---

The Corporation of the Town of Tillsonburg Waterworks Department (Waterworks Department) is a municipal enterprise in the Province of Ontario, Canada. Its operations are governed by the provisions of provincial statutes. Effective January 1, 2000, responsibility for the Waterworks Department was assumed by the County of Oxford.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

---

The financial statements of the Waterworks Department are prepared by management in accordance with Canadian generally accepted accounting principles for local governments as recommended by the Public Sector Accounting Board (PSAB) of Chartered Professional Accountants of Canada.

Significant aspects of the accounting policies adopted by the Waterworks Department are as follows:

**(a) Reporting Entity**

The financial statements reflect the assets, liabilities, revenues, expenses and accumulated surplus of the Waterworks Department.

**(b) Basis of Presentation**

Revenue and expenses are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenues as they become available and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods and services and the creation of a legal obligation to pay.

**(c) Revenue Recognition**

Revenue is recognized in the financial statements as revenue in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligible criteria have been met, and reasonable estimates of the amounts can be made.

Direct water billings are recorded on the basis of regular meter readings and the estimates of customer usage since the last meter reading to the end of the year.

**(d) Tangible Capital Assets**

The Waterworks Department does not own any tangible capital assets or have any asset retirement obligations.

**(e) Inventory**

Inventory of supplies held for consumption is valued at the lower of cost and replacement value. Cost is determined on an averaged basis.



# CORPORATION OF THE TOWN OF TILLSONBURG WATERWORKS DEPARTMENT

## NOTES TO THE FINANCIAL STATEMENTS For the year ended December 31, 2023

---

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

---

#### (f) Financial Instruments

Financial instruments are recorded at fair value on initial recognition. Derivative instruments and equity instruments that are quoted in an active market are reported at fair value. All other financial instruments are subsequently recorded at cost or amortized cost unless management has elected to carry the instruments at fair value.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized using the straight-line method (or effective interest rate method).

All financial assets are assessed for impairment on an annual basis. When a decline is determined to be other than temporary, the amount of the loss is reported in the statement of operations and any unrealized gain is adjusted through the statement of remeasurement gains and losses.

When the asset is sold, the unrealized gains and losses previously recognized in the statement of remeasurement gains and losses are reversed and recognized in the statement of operations.

#### (g) Measurement uncertainty

The preparation of financial statements in conformity with Canadian Public Sector Accounting Standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the period.

Significant items subject to such estimates and assumptions include accounts receivable, inventory and direct water billings. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in operations in the year which they become known.

Actual results could differ from management's best estimates as additional information becomes available in the future.

### 3. ACCOUNTS RECEIVABLE

---

The accounts receivable of the Waterworks Department are reported net of an allowance for doubtful accounts in the amount of \$31,956 (2022 - \$31,502).

### 4. CONTINUING OPERATIONS

---

All banking activities are administered by the Town of Tillsonburg, on behalf of the Waterworks Department's activities. The amount due to the Town of Tillsonburg represents the net working capital position between the Town of Tillsonburg and the Waterworks Department after adding or deducting payments made to or received from the County of Oxford.

### 5. BUDGET FIGURES

---

The operating budget approved by the County of Oxford for 2023 is reflected in these financial statements.

# CORPORATION OF THE TOWN OF TILLSONBURG WATERWORKS DEPARTMENT

## NOTES TO THE FINANCIAL STATEMENTS For the year ended December 31, 2023

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### 6. EXTRAORDINARY EVENT - COVID-19

---

In March 2020, the World Health Organization declared a global pandemic due to the novel coronavirus (COVID-19). The situation is constantly evolving, and the measures put in place are having multiple impacts on local, provincial, national and global economies.

As at the date of issuance of the financial statements, the Waterworks Department is aware of changes in its operations as a result of the COVID-19 crisis. Management is uncertain of the effects of these changes on its financial statements and believes that any disturbance may be temporary, however, there is uncertainty about the length and potential impact of the disturbance.

As a result, we are unable to estimate the potential impact on the Waterworks Department's operations as at the date of these financial statements.

**THE CORPORATION OF THE TOWN OF TILLSONBURG - TRUST FUNDS**

**FINANCIAL STATEMENTS**

**For the year ended December 31, 2023**



# THE CORPORATION OF THE TOWN OF TILLSONBURG - TRUST FUNDS

For the year ended December 31, 2023

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## INDEPENDENT AUDITORS' REPORT

**To the Members of Council, Inhabitants, and Ratepayers of The Corporation of the Town of Tillsonburg**

### **Qualified Opinion**

We have audited the financial statements of the Trust Funds of the Corporation of the Town of Tillsonburg (the 'Entity'), which comprise the statement of financial position as at December 31, 2023, and the statement of continuity for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the *Basis of Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2023, and its results of operations for the year then ended in accordance with Canadian Public Sector Accounting Standards.

### **Basis for Qualified Opinion**

The Entity derives revenue from donations, the completeness of which is not susceptible of satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Entity. Therefore, we were not able to determine whether any adjustments might be necessary to donation revenue and net receipts for the year ended December 31, 2023, current assets and trust fund balance as at December 31, 2023. Our audit opinion on the financial statements for the year ended December 31, 2022 was modified accordingly because of the possible effects of this limitation in scope.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of Financial Statements* section of our report. We are independent of the Entity 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 qualified opinion.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian Public Sector Accounting Standards, 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 Entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

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

### **Auditors' 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 auditors' 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 generally accepted auditing standards 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 generally accepted auditing standards, 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 Entity'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 Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the Entity 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.

*Millard, Rose & Rosebrugh LLP*

September 4, 2024  
Brantford, Ontario

CHARTERED PROFESSIONAL ACCOUNTANTS  
Licensed Public Accountants

## THE CORPORATION OF THE TOWN OF TILLSONBURG - TRUST FUNDS

### STATEMENT OF FINANCIAL POSITION - TRUST FUNDS

As at December 31	Annandale House	Cemetery Maintenance	Cemetery Perpetual Care	Cemetery Prepaid Cost	Community	JL Scott McLean	Lake Lisgar Revitalization	Parkland	Scholarship	Total 2023	Total 2022
<b>NET ASSETS</b>											
Cash	55,241	4,747	135,827	3,930	8,975	15,102	13,037	338,595	3,744	579,198	285,540
Investments (Note 3)	106,000	34,000	925,000	26,500	62,600	64,000	26,000	28,900	32,000	1,305,000	1,305,000
Interest Receivable	471	80	2,181	64	158	181	110	855	73	4,173	7,675
Due from (to) the Town of Tillsonburg	6,807	1,887	(4,910)	625	3,981	3,552	1,543	(109,056)	2,776	(92,795)	(35,623)
<b>TOTAL NET ASSETS</b>	168,519	40,714	1,058,098	31,119	75,714	82,835	40,690	259,294	38,593	1,795,576	1,562,592
<b>TRUST FUND BALANCE</b>	168,519	40,714	1,058,098	31,119	75,714	82,835	40,690	259,294	38,593	1,795,576	1,562,592

See accompanying notes



## THE CORPORATION OF THE TOWN OF TILLSONBURG - TRUST FUNDS

### STATEMENT OF CONTINUITY - TRUST FUNDS

As at December 31	Annandale House	Cemetery Maintenance	Cemetery Perpetual Care	Cemetery Prepaid Cost	Community	JL Scott McLean	Lake Lisgar Revitalization	Parkland	Scholarship	Total 2023	Total 2022
<b>RECEIPTS</b>											
Donations and fees	2,424	-	-	3	-	2,000	7,100	270,000	-	281,527	5,603
Investment income	8,593	2,131	59,041	1,672	4,216	4,308	2,048	5,352	2,035	89,396	45,756
Other revenue	-	-	40,758	-	-	-	-	2,130	-	42,888	34,865
	11,017	2,131	99,799	1,675	4,216	6,308	9,148	277,482	2,035	413,811	86,224
<b>DISBURSEMENTS</b>											
Donations	-	-	-	-	4,000	-	-	-	500	4,500	6,200
Expenditures for trust fund obligations	-	-	59,041	846	-	1,993	2,204	112,243	-	176,327	34,778
	-	-	59,041	846	4,000	1,993	2,204	112,243	500	180,827	40,978
<b>NET RECEIPTS FOR THE YEAR</b>	11,017	2,131	40,758	829	216	4,315	6,944	165,239	1,535	232,984	45,246
<b>TRUST FUND BALANCE - BEGINNING OF YEAR</b>	157,502	38,583	1,017,340	30,290	75,498	78,520	33,746	94,055	37,058	1,562,592	1,517,346
<b>TRUST FUND BALANCE - END OF YEAR</b>	168,519	40,714	1,058,098	31,119	75,714	82,835	40,690	259,294	38,593	1,795,576	1,562,592

See accompanying notes



# THE CORPORATION OF THE TOWN OF TILLSONBURG - TRUST FUNDS

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2023

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### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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#### **Basis of Presentation**

These financial statements of the Trust Funds of the Corporation of the Town of Tillsonburg are prepared by management in accordance with Canadian generally accepted accounting principals for local governments as recommended by the Canadian Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada.

#### **Accrual Basis of Accounting**

Revenue and expenses are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenue as it becomes available and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

#### **Financial instruments**

Financial instruments are recorded at fair value on initial recognition. Derivative instruments and equity instruments that are quoted in an active market are reported at fair value. All other financial instruments are subsequently recorded at cost or amortized cost unless management has elected to carry the instruments at fair value.

Unrealized changes in fair value recognized in the statement of remeasurement gains and losses until they are realized, when they are transferred to the statement of operations.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized using the straight-line method (or effective interest rate method).

All financial assets are assessed for impairment on an annual basis at the end of the fiscal year. When a decline is determined to be other than temporary, the amount of the loss is reported in the statement of operations and adjusted through the statement of remeasurement gains and losses.

When the asset is sold, the unrealized gains and losses previously recognized in the statement of remeasurement gains and losses are reversed and recognized in the statement of operations.

The Standards require an organization to classify the fair value measurements using a fair value hierarchy, which includes three levels of information that may be used to measure fair value:

- Level 1 - Unadjusted quoted market prices in active markets for identical assets or liabilities;
- Level 2 - Observable or corroborated inputs, other than level 1, such as quoted prices for similar assets or liabilities in active markets or market data for substantially the full term of the assets or liabilities; and
- Level 3 - Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of assets and liabilities.

#### **Measurement uncertainty**

The preparation of financial statements in conformity with Canadian Public Sector Accounting Standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the period.

Actual results could differ from management's best estimates as additional information becomes available in the future.

**THE CORPORATION OF THE TOWN OF TILLSONBURG - TRUST FUNDS****NOTES TO THE FINANCIAL STATEMENTS****For the year ended December 31, 2023**

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**2. CHANGES IN ACCOUNTING POLICIES**

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**PS 3450 - Financial Instruments and PS 2601 - Foreign Currency Translation**

On January 1, 2023, the Trust adopted Canadian Public Sector Accounting Standards PS 3450 - Financial Instruments and PS 2601 - Foreign Currency Translation. The standards were adopted prospectively from the date of adoption. The new standards provide requirements for the recognition, measurement, presentation and disclosure of financial instruments and foreign currency transactions.

Under PS 3450, all financial instruments are included in the statement of financial position and are measured at fair value or amortized cost based on the characteristics of the instrument and the Trust's accounting policy choices (See Note 1).

There was no impact upon adoption of the Trust on January 1, 2023.

**3. INVESTMENTS**

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Investments of the Trust Funds of \$1,305,000 (2022 - \$1,305,000) reported on the Statement of Financial Position consist of guaranteed investment certificates and are recorded at cost which approximates market value.

**4. STATEMENT OF CASH FLOW**

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A statement of cash flow has not been presented because it would not provide any additional meaningful information that is not readily determinable from information presented in the other financial statements.

**5. COVID-19 PANDEMIC**

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During the year and subsequent to year end, the outbreak of a novel strain of coronavirus has resulted in the global declaration of a pandemic. The situation is constantly evolving, and the measures put in place are having multiple impacts on local, provincial, national, and global economies.

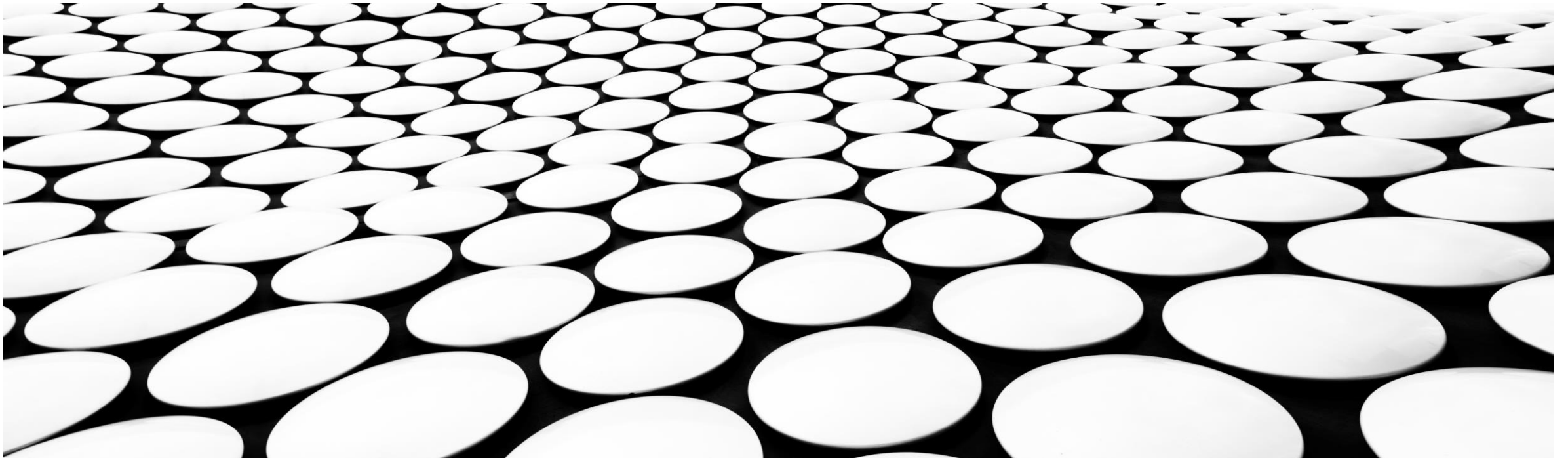
As at the date of issuance of financial statements, the Entity is aware of changes in its operations as a result of the COVID-19 crisis.

Management is uncertain of the effects of these changes on its financial statements and believes that any disturbance may be temporary; however, there is uncertainty about the length and potential impact of the disturbance.

As a result, we are unable to estimate the potential impact of the Entity's operations as at the date of these financial statements.

# DOWNTOWN TILLSONBURG BIA YEAR-IN-REVIEW

SEPTEMBER 2024



# NAVIGATING THE POST-PANDEMIC ENVIRONMENT

UNCERTAINTIES/THE UNKNOWN/FRAGILITY

FINANCIAL STABILITY/OPERATIONAL EXCELLENCE



MEMBER SUPPORTS + PROGRAMS

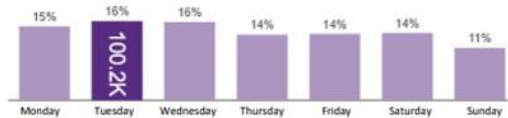
2403821 - Tillsonburg BIA | Time Period: July 01, 2024 - July 31, 2024

Visitation Summary

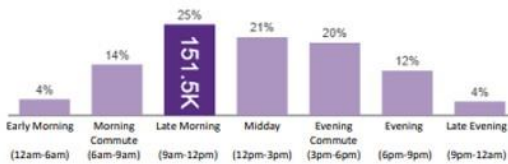
93.4K Unique Visitors	612.8K Visits	6.6 Avg Visits per Visitor
21.1K Avg Visitors per Week	138.4K Avg Visits per Week	75% are weekday visits
		25% are weekend visits

1,717 workers made 43K visits | 1,020 residents made 29K visits  
Workers are those commonly seen during the day; Residents are those commonly seen in the evening

Visit Summary by Day of Week  
% of Visits by Unique Visitors



Visit Summary by Daypart  
% of Visits by Unique Visitors



Top PRIZM® Segments by Volume of Visits



Top PRIZM® Segments Represent: 42% of unique visitors, 51% of visits, 8.0 Visitation Rate

Demographic Summary of Unique Visitors

\$115K Average Household Income	75+ Maintainer Age	40% Households with Children
4+ People Household Size	Highschool or Below Education	Low Cultural Diversity

Demographics determined from customer weighted summary of unique visitors. Displayed metrics based on highest index and represent the highest likelihood of being held among visitors compared to the Canadian population

2403821 - Tillsonburg BIA | Time Period: July 01, 2024 - July 31, 2024



Geographic Summary, by Volume of Visits by Unique Visitors

Top 15 FSAs with Visits			
Name	Visits	%	Household Population 15+
<b>Total</b>	<b>612.8K</b>	<b>100%</b>	<b>9.2M</b>
N4G (Tillsonburg, ON)	304,001	49.6%	18,080
N0J (Norwich, ON)	95,698	15.6%	29,614
N0E (Waterford, ON)	38,398	6.3%	31,426
N5H (Aylmer West, ON)	21,872	3.6%	11,969
N4B (Delhi, ON)	11,428	1.9%	7,342
N5C (Ingersoll, ON)	9,377	1.5%	14,396
N0L (Dorchester, ON)	8,968	1.5%	44,319
N4S (Woodstock, ON)	8,691	1.4%	29,607
N0A (Port Dover, ON)	8,558	1.4%	28,596
N6K (London, ON)	6,817	1.1%	30,160
NSR (St Thomas, ON)	5,510	0.9%	27,234
N3Y (Simcoe, ON)	5,503	0.9%	21,657
N4T (Woodstock, ON)	4,809	0.8%	12,387
N6G (London, ON)	3,401	0.6%	43,034
N6J (London, ON)	2,698	0.4%	26,184
Other FSAs	77.1K	12.6%	8.9M

Catchment Area Summary	
35% of visits are from within 3KM	
70% of visits are from within 23KM	

# METRICS CONTINUE TO SHOW TILLSONBURG AS A LEADER IN POST-PANDEMIC RECOVERY

Comparing our downtown member performances vs. peers indicated we are “top in class” in all categories.

Investment in the downtown continues to be strong with national chains signing multi-year tenancy agreements.

Downtown traffic – both vehicular and pedestrian, continue to grow and surpass the pre-pandemic period\* (EnviroNics Analytics)

## OPERATIONS, BEAUTIFICATIONS + MAINTENANCE

- ❑ The team continues to perform well given the challenges of social issues, budgetary impacts, more severe weather and higher incidents of vagrancy, mischief and vandalism.
- ❑ Many, unsolicited positive comments about the care and condition of the downtown area including the beautification program and the level of cleanliness in particular.
- ❑ Special thanks to our committed stakeholder support: Town of Tillsonburg, Tillsonburg Town Centre, Tillsonburg Horticultural Society, Tillsonburg Garden Gate, Optometrists on Broadway, Southern Ontario Printing Service, Scotiabank, Sobey's, Wareing Cremation Services, Rogers Sports + Media.

# FINANCIAL PERFORMANCE

## Priority areas of focus:

- Management of revenues and expenses – attainment of targets, course correct when necessary.
- Funding of professional service in accordance with the Municipal Act.
- Restoration of FIP reserve fund - \$46,097 approved in 2024 plan; balance is addressed in the subsequent year – 2024, 2025, 2026.
- Self-funding of capital projects – ongoing.
- Board members and finance committee acutely aware of necessary improvements to financial performance.
- Retirement of debt continues as per the chart enclosed in this presentation.
- Further development of non-levy revenues.
- Research and submission of grants and other non-BIA funding programs.
- Submission of invoices for rebates for approved funding: CFO/RED/THS.
- Finance sub-committee – includes accredited professionals from the accounting sector.

## 2023 NET LOSS - RECONCILIATION

- ❑ Amortization – \$7,041
- ❑ Professional fees, unexpected - \$20,328
- ❑ Feasibility study (to be recorded as income when reimbursed) - \$6,000
- ❑ Revenue opportunities – shortfall of \$18,000



## 2023 FINANCIAL STATEMENTS – NOTES/EXPLANATIONS

- ❑ \$60,062 purchases of new capital assets – 1/3 funded by OMAFRA's Rural Economic Development Program.
- ❑ Labour costs negatively impacted by social issues, higher incidences of dumped garbage, messes from mischief, knocked over planters/pots, etc.
- ❑ Monthly subscription costs for software and recurring expenses continues to increase.
- ❑ One-time fees for implementation of the new gift card program.
- ❑ 201% increase in co-working tenant income.
- ❑ 85% increase in wage subsidy income from Canada Summer Job Service and Employment Ontario programs - \$53,481.53

## ACTION ITEMS FROM THE AUDIT

- Bookkeeper for FY23 has been terminated due to quality issues, errors, etc.
- A new local bookkeeper has been onboarded as of 09/01/2024
- Implementation of additional payroll/timecard controls.
- Management of recurring subscriptions for software, IT, Zoom, Constant Contact, Adobe, Microsoft, Gmail.
- Management of accounts receivable and systems – process improvements.

## GOVERNANCE/OVERSIGHT

The board has a well-qualified team to improve financial performance:

- ❑ Emily Odorjan - Board Treasurer is a financial analyst for OMAFRA
- ❑ Michael Bossy – Vice Chair is a CPA.
- ❑ Allison Biggar – Board Member is the Manager of Thompson-Goosens Accountants LLP is a CPA + CGA.

## DEBENTURES + SHORT TERM LOANS

### Debt payment summary

Downtown Tillsonburg BIA

	<u>2024</u>		<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>
<b>Streetlights</b>	\$ 6,695.58	Q2 <b>paid</b>	\$ 6,502.33	\$ 6,314.25	\$ 6,126.17	\$ 5,939.12	\$ -
	\$ 6,601.03	Q4	\$ 6,411.91	\$ 6,222.79	\$ 6,033.68	\$ 5,844.56	\$ -
<b>Legal bills</b>	\$ 5,362.88	Q1 <b>paid</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<i>(from 2023)</i>	\$ 5,298.38	Q2 <b>paid</b>	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 5,230.94	Q3	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 5,162.77	Q4	\$ -	\$ -	\$ -	\$ -	\$ -
<b>2023 capital loan</b>	\$ 5,466.55	Q1 <b>paid</b>	\$ 5,466.55	\$ 5,466.55	\$ -	\$ -	\$ -
	\$ 5,466.55	Q3	\$ 5,466.55	\$ -	\$ -	\$ -	\$ -
<b>Total annual payments</b>	<b>\$45,284.68</b>		<b>\$23,847.34</b>	<b>\$18,003.59</b>	<b>\$12,159.85</b>	<b>\$11,783.68</b>	<b>\$ -</b>

## MARKETING, ACTIVATIONS AND EVENTS

- ❑ Programs and events continue to generate positive results and many accolades from the membership and general public.
- ❑ Continued support for Tillsonburg's signature event – TurtleFest 2023 was a resounding success with strong financial and operational performances.
- ❑ Inaugural signature “Hallo-weekend Spooky Trail” event generated participation by more than 2,000 people.
- ❑ Social media metrics growing in the double-digits.
- ❑ Effectiveness of programs has continued to positively affect member businesses.

## OUR WORK IS BEING RECOGNIZED BY OUR PEERS/STAKEHOLDERS

- Tillsonburg won a prestigious provincial award for the creativity and effectiveness of BIA operations, marketing, beautification, non-levy revenues and on-street cleanliness.
- Tillsonburg community best-practices discussed at IDA, OBIAA and regional meetings.
- Successful grant applications with Community Futures Oxford – OMAFRA – Canada Summer Job Service.

## EDUCATING OUR BOARD OF MANAGEMENT + TEAM

- ❑ Successful tours and visits with neighbouring BIA's – full day tour in Downtown Kitchener BIA and Uptown Waterloo BIA – both of which were recognized for various placemaking initiatives – benchmarking is an important exercise to measure our success.
- ❑ Training for Ministry of Labour, occupational health + safety compliance, Municipal Act compliance, governance best practices.
- ❑ Review of Ombudsman, Integrity Commissioner and other oversight organizations - providing the summaries and recommendations to improve compliance.

# SUMMARY

Questions

Comments

Feedback

Mark Renaud, Executive Director  
Downtown Tillsonburg Business Improvement  
Area





Report No. CP 2024-282  
COMMUNITY PLANNING  
Council Meeting: September 9, 2024

**To:** Mayor and Members of Tillsonburg Town Council

**From:** Laurel Davies Snyder, Development Planner, Community Planning

## Application for Consent B24-47-7 – Cameron and Cynthia McKnight

### REPORT HIGHLIGHTS

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- The purpose of the Application for Consent is to create one new residential infill lot and to retain one residential lot containing an existing dwelling.
- Planning staff are recommending that the application be approved as it is consistent with the policies of the Provincial Policy Statement (PPS) and maintains the intent and purpose of the Official Plan respecting residential intensification and development within Low Density Residential Areas.

### DISCUSSION

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#### Background

OWNERS / APPLICANTS: Cameron and Cynthia McKnight  
55 Parkwood Drive, Tillsonburg, ON N4G 2B7

LOCATION:

The subject lands are described as Lots 31 and 32, Plan 507 in the Town of Tillsonburg. The property is located on the east side of Parkwood Drive, lying between Fairfield Crescent and Parkwood Drive and known municipally as 55 Parkwood Drive.

COUNTY OF OXFORD OFFICIAL PLAN:

Schedule "T-1"	Town of Tillsonburg Land Use Plan	Residential
Schedule "T-2"	Town of Tillsonburg Residential Density Plan	Low Density Residential

TOWN OF TILLSONBURG BY-LAW No. 3295:

Existing Zoning: 'Low Density Residential – Type 1 Zone (R1)'

EXISTING USE OF SUBJECT PROPERTY:

Lot to be Severed: vacant, save for a tennis court

Lot to be Retained: existing single detached dwelling (to be retained)

SERVICES:

Lot to be Retained: municipal water and municipal sanitary sewer

Lot to be Severed: proposed municipal water and municipal sanitary sewer

ACCESS:

Lot to be Retained: paved municipal road (Parkwood Drive)

Lot to be Severed: paved municipal road (Parkwood Drive)

PROPOSAL:

The purpose of the Application for Consent is to create one new residential infill lot with frontage on Parkwood Drive to facilitate the future construction of a new residential dwelling, and to retain one residential lot with frontage on Parkwood Drive which currently contains a single detached dwelling (to be retained). The approximate dimensions of the lot to be severed and the lot to be retained are provided below:

	<u>Lot to be Retained</u>	<u>Lot to be Severed</u>
Lot Area:	1,720.5 m <sup>2</sup> (18,519.3 ft <sup>2</sup> )	837.1 m <sup>2</sup> (9,010.5 ft <sup>2</sup> )
Lot Frontage:	28.8 m (94.4 ft)	18.28 m (59.97 ft)
Average Lot Depth:	49.33 m (161.84 ft)	44.42 m (145.73 ft)

The subject property has existing vehicular access to Parkwood Drive. Current land uses surrounding the subject property consist of low density residential uses in the form of single detached dwellings on a range of lot sizes to the north, south, and west. The property is adjacent to Otter Lane to the south and backs onto ravine lands owned by the Town of Tillsonburg with Big Otter Creek and Cadman Park located to the east of the subject property.

Plate 1, Location Map and Existing Zoning, shows the location of the subject lands and the existing zoning in the immediate vicinity.

Plate 2, 2020 Aerial Map, provides an aerial view of the subject lands and surrounding area.

Plate 3, Applicants' Sketch, provides the dimensions of the lot to be severed and the lot to be retained, as provided by the applicants.

## **Application Review**

### PROVINCIAL POLICY STATEMENT (PPS):

Section 1.1.1 of the PPS provides that healthy liveable and safe communities are sustained by accommodating an appropriate range and mix of residential housing (including additional units, affordable housing, and housing for older persons) to meet long-term needs and promoting cost-effective development that minimizes land consumption and servicing costs.

Section 1.1.3.1 of the PPS states that Settlement Areas will be the focus of growth, and their vitality and regeneration shall be promoted. Land use patterns within settlement areas shall be based on:

- densities and mix of land use which are appropriate for, and efficiently use the infrastructure and public service facilities which are planned or available;
- support for active transportation;
- efficiently using land and resources; and,
- a range of uses and opportunities for intensification and redevelopment in accordance with the criteria in policy 1.1.3.3, where this can be accommodated.

Section 1.1.3.2 states that land use patterns within settlement areas shall be based on densities and a mix of land uses which efficiently use land, resources, existing infrastructure, and public service facilities. A range of uses and opportunities for intensification and redevelopment should also be promoted where it can be accommodated in settlement areas.

Section 1.1.3.4 directs that appropriate development standards shall be promoted which facilitate intensification, redevelopment, and compact form, while avoiding or mitigating risks to public health and safety.

Section 1.4, Housing, and specifically Subsection 1.4.3, state that planning authorities shall provide for an appropriate range and mix of housing types and densities to meet projected requirements of current and future residents of the regional market area by:

- establishing and implementing minimum targets for the provision of housing which is affordable to low and moderate income households;
- permitting and facilitating all forms of housing required to meet the social, health and well-being requirements of current and future residents;
- permitting and facilitating all types of residential intensification, including additional residential units and redevelopment, in accordance with policy 1.3.3.3;

**Report No: CP 2024-282**  
**COMMUNITY PLANNING**  
Council Meeting: September 9, 2024

- directing the development of new housing towards locations where appropriate levels of infrastructure and public service facilities are or will be available to support current and projected needs;
- promoting densities for new housing which efficiently use land, resources, infrastructure, and public service facilities, and support the use of active transportation and transit in areas where it exists or is to be developed; and,
- establishing development standards for residential intensification, redevelopment and new residential development which minimize the cost of housing and facilitate compact form, while maintaining appropriate levels of public health and safety.

OFFICIAL PLAN:

The subject lands are located within the 'Low Density Residential' designation according to the Town of Tillsonburg Residential Density Plan, as contained in the Official Plan.

Low Density Residential Districts are those lands that are primarily developed or planned for a variety of low-rise, low density housing forms including both executive and smaller single detached dwellings, semi-detached, duplex, and converted dwellings, street-fronting townhouses, and other, similar forms of development. Within these areas, it is intended that there will be a mixing and integration of different forms of housing to achieve a low overall density of use.

The policies in Section 8.2.2.5, Residential Intensification and Redevelopment, promote residential intensification in appropriate locations to make more efficient use of existing land, infrastructure, and public services. Specifically, a minimum target of 15 percent of all new residential dwelling units are to be developed through residential intensification within built-up areas of the Town.

Residential intensification and compact urban form are permitted in appropriate locations within the Residential and Central Areas of the Town, subject to complying with the policies of the associated land use designations pertaining to the density, form and scale of residential development being proposed. Intensification shall be facilitated through appropriate zoning standards, and Town Council may consider the use of reduced municipal infrastructure requirements and lot standards on a site or area specific basis, provided that such standards are still in keeping with the overall objectives of the Official Plan.

The policies of Section 8.2.4.1, Infill Housing, apply to this proposal. Infill housing is defined as the placement of new residential development into established built-up areas on vacant or underutilized sites. To efficiently utilize the residentially designated land supply, and municipal servicing infrastructure, infill housing will be supported in Low Density Residential Districts.

The introduction of new residential housing into an established streetscape pattern will only be permitted if the proposal is deemed to be consistent with the characteristics of existing development on both sides of the same street. In order that street-oriented infill projects are sensitive to the continuity of the existing residential streetscape, the Land Division Committee will ensure that the proposal is consistent with the street frontage, setbacks, lot area, and, spacing of existing development within a two-block area on the same street. In addition to the specific infill policies identified, the following will be considered for all infill proposals:

**Report No: CP 2024-282**  
**COMMUNITY PLANNING**  
 Council Meeting: September 9, 2024

- the location of vehicular access points, the effect of traffic generated by the proposal on the public road system, pedestrian and vehicular safety and surrounding properties is assessed and found to be acceptable;
- existing municipal services and community facilities will be adequate to accommodate the proposed infill project;
- stormwater run-off from the proposal will be adequately controlled and will not negatively affect adjacent properties;
- the extent to which the proposed development provides for the retention of any desirable vegetation or natural features that contribute to the visual character of the surrounding area;
- the effect of proposed development on environmental resources or the effects of environmental constraints on the proposed development will be addressed and mitigated in accordance with Section 3.2;
- compliance of the proposed development with the provisions of the Zoning By-Law of the Town and other municipal by-laws; and,
- consideration of the potential effect of the development on natural and heritage resources and their settings.

Residential intensification and compact urban form shall be facilitated through appropriate zoning standards and Town Council may consider the use of reduced municipal infrastructure requirements and lot standards on a site or area specific basis, provided that such standards are in keeping with the overall objectives of the Official Plan.

TOWN OF TILLSONBURG ZONING BY-LAW:

The subject property is currently zoned 'Low Density Residential Type 1 Zone (R1)' in the Town's Zoning By-law. Permitted uses in the 'R1' Zone include an additional residential unit (ARU), a group home, a home occupation, a public use, and a single detached dwelling.

For single detached dwellings, the provisions of the 'R1' zone relevant to this application include:

- Minimum Lot Area of 480 m<sup>2</sup> (5,166.9 ft<sup>2</sup>) or 608 m<sup>2</sup> (6,544.7 ft<sup>2</sup>) in the case of a corner lot;
- Minimum Lot Frontage of 15 m (49.2 ft) or 19 m (62.3 ft) in the case of a corner lot; and,
- Minimum Lot Depth of 32 m (105 ft).

The minimum lot area, lot frontage and lot depth provisions of the Town's Zoning By-Law are intended to ensure that lots are sufficiently large enough to provide an adequately sized building envelope and ensure that adequate area is provided for safe access/egress, parking, landscaping, drainage, and private amenity space.

With respect to the lot to be retained and the lot to be severed, it appears that the minimum lot frontage, minimum lot area, and minimum lot depth provisions of the 'R1' Zone for single detached dwellings will be met.

AGENCY COMMENTS:

Oxford County Public Works commented that if the application is approved, a condition of severance shall be that the owners agree to satisfy all requirements, financial and otherwise, of the County, regarding the installation of water and sanitary sewer services, to the satisfaction of the County. To that regard, both properties must be serviced (water/sanitary) independently, and

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**COMMUNITY PLANNING**  
Council Meeting: September 9, 2024

any/all services crossing the proposed property line should be disconnected to the satisfaction of the County of Oxford Public Works Department.

Town of Tillsonburg Engineering Department commented that:

- The Owner shall covenant and agree to satisfy all requirements financial and otherwise, of the Town of Tillsonburg regarding the installation of services and drainage facilities to the satisfaction of the Town of Tillsonburg. Any work being done in the Town's right-of-way will require an Encroachment Permit and full time inspection by the Owner's consultant for the entire duration of any works being completed in the Town's right-of way. The Owners shall agree to submit a sealed letter to the Town of Tillsonburg from the consulting engineer stating that all servicing and restoration work has been completed to the Town of Tillsonburg Development Guidelines and Design Criteria.
- The Owners shall submit a Lot Grading Plan and Site Servicing Plan for both the proposed severed and retained lots to the satisfaction of the Town of Tillsonburg Engineering Services Department.
- The Owners shall submit a Surveyors Real Property Report to confirm lot sizes and building setbacks to the satisfaction of the Town.

Town of Tillsonburg Building Services Department commented that conditions of severance should include servicing, and a proposed site plan/grading plan. The required parkland dedication appears to have been provided at the time of the registration of Subdivision Plan 507.

Tillsonburg Economic Development and Marketing indicated that they do not have any questions or concerns and that this appears to be an appropriate severance.

Long Point Region Conservation Authority (LPRCA) commented that:

- The subject property contains slopes associated with the valley of Big Otter Creek and a satisfactory slope stability assessment was completed in 2023 which determined the location of the stable slope and the erosion hazard setback for the property.
- The application is subject to the subjections of Section 3.1 of the Provincial Policy Statement (PPS) that generally directs development to areas outside of hazardous lands adjacent to river, stream and small inland lake systems which are impacted by flooding hazards and/or erosion hazards.
- A permit is required from the LPRCA office prior to any development activities taking place on the property.

Tillsonburg Hydro indicated that they do not have any comments regarding the severance, and, that a completed Electrical Planning Form must be submitted with a request for new electrical service for the proposed lot to be severed.

Canada Post indicated that mail delivery for the lot to be severed will be via an existing community mailbox.

The Thames Valley District School Board (TVDSB) and Enbridge Gas indicated that they do not have any concerns regarding the application.

### PUBLIC CONSULTATION:

Notice of the Application for Consent was provided to the public and surrounding property owners in accordance with the requirements of the Planning Act. At the time of writing this report, no comments or concerns had been received from the public.

## **Planning Analysis**

### Provincial Policy Statement (PPS)

Approving the proposed severance will result in the creation of one new residential infill lot in the Town of Tillsonburg, providing the opportunity for intensification within a serviced settlement area. This is consistent with the policies of the PPS in Section 1.1.1 regarding accommodating an appropriate range and mix of residential housing to meet long-term needs, and promoting cost-effective development that minimizes land consumption and servicing costs. Staff are of the opinion that the new residential lot resulting from the severance is suitable for residential purposes and the applicant has demonstrated that the ravine slope is stable and a suitable building envelope is present for a single detached dwelling. More specifically, the size and configuration of the proposed lot to be created represents an efficient use of land and municipal infrastructure. In this regard, the proposal is consistent with the policies of the PPS in Section 1.1.3.1 that support Settlement Areas as the focus of growth, the effective use of existing infrastructure, and efficiently using land and resources.

### Official Plan

The proposal is consistent with Low Density Residential Areas and Infill Housing policies in the Official Plan.

The subject lands are located within an area primarily characterized by residential land uses (predominantly single detached dwellings) on a range of lot sizes. The lot to be retained and lot to be severed meet the relevant provisions of the 'R1' zone in the Zoning By-law, and Staff is of the opinion that both lots will be of sufficient size to provide safe vehicular ingress and egress, adequate space for required off-street parking, drainage, stormwater management and amenity space.

Regarding the street-oriented infill policies contained in Section 8.2.4.1.1, Planning staff considered the two-block area between Arbour Lane and Parkwood Drive on Parkwood Drive. The overall area is characterized by single detached dwellings on a range of lot sizes. Staff are of the opinion that the lot to be retained and lot to be severed are consistent and compatible with residential lot sizes within the defined area, and both lots will provide adequate lot area and building envelopes for residential development.

The Low Density Residential designation is intended to accommodate a mix and integration of different housing types while achieving an overall low density. Planning staff are of the opinion that as the proposed lot to be severed is within an existing fully serviced settlement area and part of what is today considered an oversized residential lot in a fully serviced settlement area, it provides a logical opportunity to increase the supply of housing through appropriate intensification. Planning staff are of the opinion that the proposed new lot is of sufficient size to accommodate new residential development and is considered to be compatible with surrounding residential uses with respect to lot area, lot frontage, and lot depth, orientation to Parkwood Drive, and the overall form and function of the surrounding neighbourhood land uses.

It is the opinion of Planning staff that the application conforms to the relevant policies of the Official Plan regarding Low Density Residential areas and Street Oriented Infill (intensification).

### Zoning By-law

Based on the information provided by the applicants, the lot to be severed and the lot to be retained comply with the provisions of the 'R1' Zone. Staff are of the opinion that the proposed lot to be severed and proposed lot to be retained would both be of sufficient size to provide adequately sized building envelopes with adequate area for parking, landscaping, drainage, and private amenity space. Staff note that due to the slopes associated with property and the proximity to Big Otter Creek, a permit from the LPRCA is required prior to development.

With respect to the requirement for parkland dedication for the proposed consent, it is noted that the subject lands are currently comprised of 2 lots from Plan 507, registered in 1952. The subdivision plan included a Block for parkland purposes that was transferred to the Town. As the proposed infill severance would create 1 additional lot that was originally included in Plan 507, it is staff's opinion that the original parkland dedication remains applicable and no additional dedication is required.

It is the opinion of this Office that the Application for Consent is consistent with policies of the PPS, maintains the intent of the Official Plan respecting efficient use of land and municipal services within a fully serviced urban area, and provides an infill housing opportunity for the Town of Tillsonburg. As such, Planning staff recommend that the applications be given favourable consideration.

## **RECOMMENDATIONS**

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**The Council of the Town of Tillsonburg advise the Oxford County Land Division Committee that the Town supports the Application for Consent B24-47-7 submitted by Cameron and Cynthia McKnight for lands described as Lots 31 and 32, Plan 507 in the Town of Tillsonburg, subject to the following conditions:**

- 1. The Owners shall agree to satisfy all requirements, financial and otherwise, of the County regarding the installation of water and sanitary sewer services, to the satisfaction of the County including payment of all outstanding fees regarding the same. To this regard, the lot to be retained and the lot to be severed must be independently serviced (water/sanitary), and any/all services crossing the proposed property line must be disconnected to the satisfaction of the County of Oxford Public Works Department.**
- 2. The Owner(s) shall covenant and agree to satisfy all requirements financial and otherwise, of the Town of Tillsonburg regarding the installation of services and drainage facilities to the satisfaction of the Town of Tillsonburg. Any work being done in the Town's right-of-way will require an Encroachment Permit and full time inspection by the Owner(s) consultant for the entire duration of any works being completed in the Town's right-of way. The Owner(s) shall agree to submit a sealed letter to the Town of Tillsonburg from the consulting engineer stating that all servicing and restoration work has been completed to the Town of Tillsonburg Development Guidelines and Design Criteria.**



3. The Owner(s) shall submit a Lot Grading Plan and Site Servicing Plan for both the proposed severed and retained lots to the satisfaction of the Town of Tillsonburg Engineering Services Department.
4. The Owners shall covenant and agree to satisfy all requirements financial and otherwise of the Town of Tillsonburg regarding the installation of services and drainage facilities to the satisfaction of the Town of Tillsonburg. Any work being done in the Town's right-of-way will require an Encroachment Permit, and a representative of the developer's consultant must be on site while this work is undertaken. The Owners shall agree to submit a stamped and sealed letter to the Town of Tillsonburg from the consulting engineer stating that all servicing and restoration work has been completed to the Town of Tillsonburg Development Guidelines and Design Criteria.
5. The Owner(s) shall submit a Surveyor's Real Property Report to confirm lot sizes and building setbacks, to the satisfaction of the Town of Tillsonburg.
6. The Clerk of the Town of Tillsonburg advise the Secretary-Treasurer of the Land Division Committee that all requirements of the Town of Tillsonburg have been complied with.

## **SIGNATURES**

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<b>Authored by:</b>	<i>"Original Signed by"</i>	Laurel Davies Snyder, RPP, MCIP Development Planner
<b>Approved for submission:</b>	<i>"Original Signed by"</i>	Eric Gilbert, RPP, MCIP Manager of Development Planning

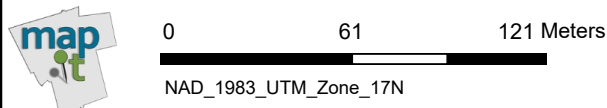
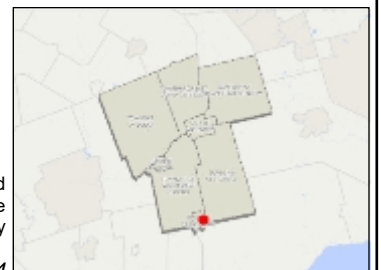
**Plate 1: Location Map and Existing Zoning**  
**File No. B24-47-7 (McKnight)**  
**LT 31-32 Plan 507, 55 Parkwood Drive**



**Legend**

- Zoning Floodlines
- Regulation Limit
- ◆◆ 100 Year Flood Line
- ▲ 30 Metre Setback
- Conservation Authority Regulation Limit
- ◆◆ Regulatory Flood And Fill Lines
- Land Use Zoning (Displays 1:16000 to 1:500)

**Notes**



This map is a user generated static output from an Internet mapping site and is for reference only. Data layers that appear on this map may or may not be accurate, current, or otherwise reliable. This is not a plan of survey

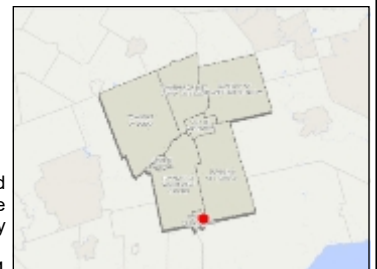
July 8, 2024



**Legend**

- Zoning Floodlines Regulation Limit
- ◆ 100 Year Flood Line
- ▲ 30 Metre Setback
- Conservation Authority Regulation Limit
- Regulatory Flood And Fill Lines
- Land Use Zoning (Displays 1:16000 to 1:500)

**Notes**



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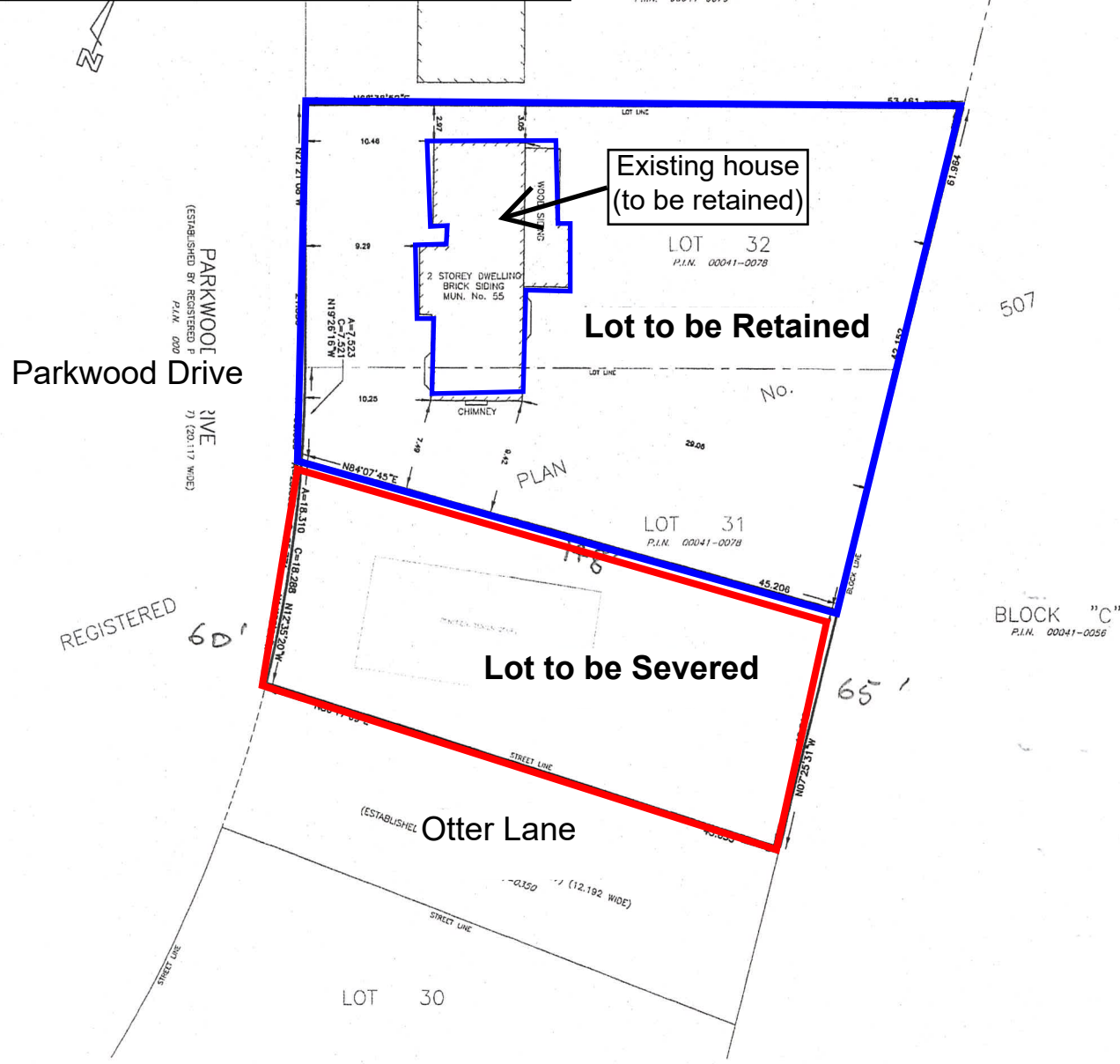


This map is a user generated static output from an Internet mapping site and is for reference only. Data layers that appear on this map may or may not be accurate, current, or otherwise reliable. This is not a plan of survey


July 8, 2024

**Plate 3: Applicants' Sketch**  
**File No. B24-47-7 (McKnight)**  
**LT 31-32 Plan 507, 55 Parkwood Drive**

SEVERANCE SKETCH  
OF ALL OF  
**LOTS 31 AND 32**  
**REGISTERED PLAN No. 507**  
IN THE  
TOWN OF TILLSONBURG  
COUNTY OF OXFORD  
SCALE 1:250  
  
MTE OLS LTD.  
ONTARIO LAND SURVEYORS



METRIC:  
DISTANCES AND COORDINATES SHOWN ON THIS PLAN ARE IN METRES  
AND CAN BE CONVERTED TO FEET BY DIVIDING BY 0.3048.

 **MTE** MTE ONTARIO LAND SURVEYORS LTD.  
123 ST. GEORGE STREET  
LONDON, ONTARIO, N6A 3A1  
TEL: 519-204-6510

Surveyed By: *	Checked By: JCEM	Cad File: 52121-101-SV1.dwg
Drawn By: DL	Date: APRIL 23 2024	File No: 52121-101

File: P:\052121\052121-101-SV1.dwg Plot: saved by JCEM, plotted 4/23/2024 1:25:21 PM on paper size 85.00x116.00 at (650,0, 1, 250,0, 0,0)

**To: Mayor and Members of Tillsonburg Council**

**From: Eric Gilbert, Manager of Development Planning, Community Planning**

## **Applications for Official Plan Amendment and Zone Change OP 22-19-7 & ZN 7-22-15 – Lindprop Corp.**

### **REPORT HIGHLIGHTS**

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- The purpose of the Official Plan amendment and zone change application is to facilitate the development of a medium density block in the northeast portion of a previously approved draft plan of subdivision (SB 22-07-7).
- It is recommended that the applications be deferred at this time to confirm the extent of expected flooding that could render the access to the lands inaccessible during a flooding event.

### **DISCUSSION**

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#### **Background**

OWNER: Lindprop Corporation  
7681 Highway 27, Unit 16, Woodbridge ON L4L 4M5

AGENT: Peter Penner, CJDJL Consulting Engineers  
261 Broadway, Tillsonburg ON N4G 4H8

LOCATION:

The subject lands are described as Part of Lots 4 & 5, Concession 10 (Dereham), in the Town of Tillsonburg. A small portion of the subject property is located within the Township of South-West Oxford. The lands are located on the north side of North Street East and west of the CPR Railway, and are municipally known as 112 North Street East, Tillsonburg.

COUNTY OF OXFORD OFFICIAL PLAN:

Existing and Proposed:

Schedule 'T-1'	Town of Tillsonburg Land Use Plan	Residential Open Space
Schedule 'T-2'	Town of Tillsonburg Residential Density Plan	Medium Density Residential

TOWN OF TILLSONBURG ZONING BY-LAW 3295:

Existing Zoning: Future Development Zone (FD)  
General Agricultural Zone (A2)

Proposed Zoning: Special Medium Density Residential Zone (RM-sp)  
Special Active Use Open Space Zone (OS2-sp)

Recommended Zoning: Special Medium Density Residential Zone (RM-sp)  
Passive Use Open Space Zone (OS1)  
General Agricultural Zone (A2)

PROPOSAL:

The proposed Official Plan Amendment (OPA) proposes to amend Official Plan Schedules “T-1”-Town of Tillsonburg Land Use Plan and “T-2,” Town of Tillsonburg Residential Density Plan, to re-designate a portion of one block within the proposed plan of subdivision from Open Space to Residential and Medium Density Residential.

The Zone Change application proposes to rezone the lands from ‘Future Development Zone (FD)’ to ‘Special Medium Density Residential Zone (RM-sp)’ to facilitate future Medium Density residential development on Block 16 of draft plan SB 22-07-7. The current ‘General Agricultural Zone (A2)’ zoning of the portion of the lands within the Township of South-West Oxford is proposed to remain unchanged.

Tillsonburg Council and Oxford County Council previously considered these applications, together with a draft plan of subdivision application at their meetings of March 27, 2023 and April 12, 2023. The draft plan of subdivision was approved, subject to conditions requested through agency circulation. The approved Official Plan Amendment (OPA 294) amended the extent of the Open Space designation to reflect the findings of the Environmental Impact Study and amended the boundary of the existing medium density area on the lands and designated the southern portion of Block 16 of draft plan SB 22-07-7 for Medium Density Residential development. The area of Block 16 north of the watercourse, subject to this application, was deferred in response to comments received from the Long Point Region Conservation Authority. The LPRCA was concerned that during a flood event or regulatory storm event, safe access to these lands could not be provided or could be compromised from the single entrance to the area north of the watercourse.

The applicant has since provided a Flood Assessment Study to delineate the extent of flooding on the single access road during a regulatory storm or regional storm event resulting from the proposed crossing of the watercourse. The study was originally circulated and reviewed in February 2024 however new information has since come to light that indicates during a regional storm event, the access road to the proposed Medium Density site could be inundated with water ranging from depths of 0.3 m (1 ft) to 0.55 m (1.8 ft).

The entire subject property comprises approximately 28.7 ha (70.9 ac) and have been used historically for agricultural purposes. No buildings or structures are present on the property. The area that is subject to these applications is 1.97 ha (4.8 ac), and are surrounded by woodlands to the north, south and west, the Canadian Pacific Railway to the east. A watercourse is present through the wooded area to the west and south. Lands planned for residential uses are located farther to the east, and agricultural uses in the Township of South-West Oxford to the north.

Plate 1, Location Map with Existing Zoning, indicates the location of the subject site and the existing zoning in the immediate vicinity.

Plate 2, 2020 Aerial Map, provides an aerial view of the subject property and surrounding area.

Plate 3, Location of Proposed Amendments, provides the layout of the proposed draft plan of subdivision.

## **Application Review**

### 2020 PROVINCIAL POLICY STATEMENT

Section 1.1.1 of the Provincial Policy Statement (PPS) directs that healthy, liveable and safe communities are sustained by promoting efficient development and land use patterns which sustain the financial well-being of the Province and municipalities over the long term, accommodating an appropriate affordable and market-based range and mix of residential types (including single-detached, additional residential units, multi-unit housing, affordable housing and housing for older persons), employment, institutional, recreation, park and open space, and other uses to meet long-term needs.

Section 1.1.2 of the PPS directs that sufficient land shall be made available to accommodate an appropriate range and mix of land uses to meet projected needs for a time horizon of up to 25 years, informed by provincial guidelines.

Section 1.4.1 sets out policies which are intended to provide for an appropriate range and mix of housing options and densities required to meet projected requirements of current and future residents of the regional market area. To accommodate this, planning authorities shall maintain at all times the ability to accommodate residential growth for a minimum of 15 years through residential intensification and redevelopment and if necessary, lands which are designated and available for residential development.

Section 1.7.1 directs that long-term economic prosperity should be supported by, among other measures, encouraging residential uses to respond to dynamic market-based needs and providing necessary housing supply and range of housing options for a diverse workforce, optimizing the long-term availability and use of land, resources, infrastructure and public service facilities.

The PPS also contains policies which direct that natural features and areas shall be protected for the long term. Section 2.1.2 directs that diversity and connectivity of natural features in an area and the long-term ecological function and biodiversity of natural heritage systems should be maintained, restored or, where possible, improved, recognizing linkages between and among natural heritage features and areas, surface water features and ground water features. Section 2.1.5 directs that development and site alteration shall not be permitted in significant woodlands and significant wildlife habitat.

The overall intent of Section 3.0 - Protecting Public Health and Safety of the PPS is to reduce the potential public cost or risk to current and future residents from natural or human-made hazards. As such, "development shall be directed away from areas of natural or human-made hazards where there is an unacceptable risk to public health or safety or of property damage, and not create new, or aggravate existing hazards."

Section 3.1 of the Provincial Policy Statement provides that development shall generally be directed, in accordance with guidance developed by the Province (as amended from time to time), to areas outside of hazardous lands adjacent to river, stream and small inland lake systems which

are impacted by flooding hazards and/or erosion hazards. Section 3.1.2 provides that development and site alteration shall not be permitted within areas that would be rendered inaccessible to people and vehicles during times of flooding hazards, erosion hazards and/or dynamic beach hazards, unless it has been demonstrated that the site has safe access appropriate for the nature of the development and the natural hazard.

#### OFFICIAL PLAN

The subject lands are currently designated 'Open Space', as per Schedule T-1 of the Official Plan.

Medium Density Residential areas are those lands that are primarily developed or planned for low profile multiple unit development that exceed densities established in Low Density Residential Districts. Residential uses within Medium Density Residential areas include townhouses, cluster houses, converted dwellings, and apartment buildings.

The maximum net residential density in the Medium Density Residential designation is 62 units per hectare (25 units per acre) and no building shall exceed four stories in height at street elevation. Within areas of new Medium Density Residential development, the minimum net residential density shall be 31 units per hectare (13 units per acre). The proposed medium density block would have a net residential density of approximately 43.9 units per hectare (17.8 units per acre).

In addition to areas predominantly composed of existing or planned Medium Density Residential development as identified on Schedule T-2, any further designations will be consistent with the following location criteria:

- Sites which abut arterial or collector roads or which are situated such that movements from the site do not flow through any adjoining Low Density Residential area;
- Sites which are close to shopping, recreation, cultural and community facilities;
- Sites which are adjacent to commercial areas, Community Facilities or High or Medium Density Residential Areas.

Any lands proposed for Medium Density Residential development not identified on Schedule "T-2" will require an amendment to the Official Plan. In addition to the location policies identified, when considering proposals to designate lands for Medium Density Residential development, Town Council and County Council will be guided by the following site specific criteria:

- the size, configuration and topography of the site is such that there is sufficient flexibility in site design to mitigate adverse effects on the amenities and character of any adjacent Low Density Residential area through adequate buffering and screening;
- the location of vehicular access points and the likely effects of traffic generated by the proposal on Town streets has been assessed and is acceptable;
- adequate hard service capacity including water distribution, sanitary and storm sewers, power and gas distribution facilities is or will be available to accommodate the proposed development;
- off-street parking and outdoor amenity areas can be provided; and
- the effect of the proposed development on environmental resources or the effect of environmental constraints on the proposed development will be addressed and mitigated as outlined in Section 3.2.

The subject lands contain significant woodlands and valleylands. Section 3.2 of the Official Plan requires that where site alteration is occurring within or 50 m adjacent to Significant Valleylands or Significant Woodlands, that an Environmental Impact Study be prepared.



New permitted uses, or expansions/enlargements to existing uses, buildings, or structures within or adjacent to a Natural Heritage designation that requires a Planning Act approval may be permitted if it can be demonstrated through an Environmental Impact Study (EIS), prepared to the satisfaction of the Municipality in accordance with the policies contained in Section 3.2 of this Plan, that there will be no negative impacts to the natural heritage features and/or their ecological functions.

Section 3.2.8 of the Official Plan restricts development in areas prone to flooding, erosion hazard areas, and unstable soils. Development is only permitted where the environmental constraints do not endanger property or the health or safety of occupants or the public.

Where engineered flood plain mapping has not been completed, proponents may be required to complete such mapping to the satisfaction of the Conservation Authority prior to development.

All lands identified as regulatory flood plain areas shall be identified in the Zoning By-Law in a manner that reflects susceptibility to flooding and restricts the range of uses permitted.

ZONING BY-LAW

The subject lands are currently zoned ‘Future Development Zone (FD)’ in the Town Zoning By-Law, and the small portion of the subject lands within the Township of South-West Oxford are zoned ‘General Agricultural Zone (A2)’. The Zone Change application proposes to rezone the lands to ‘Special Medium Density Residential Zone (RM-sp)’ and ‘Passive Use Open Space Zone (OS1)’ to facilitate the development of Block 16.

The proposed zoning provisions are denoted in the table below:

<b>Proposed Zone</b>	<b>Dwelling Type</b>	<b>Site Specific Regulations</b>
RM-sp	Multiple Unit Dwelling	<ul style="list-style-type: none"> <li>• Allow multiple unit dwellings to front on a private street;</li> <li>• Reduce the minimum lot depth from 30 m to nil;</li> <li>• Reduce the minimum distance between multiple dwellings from 12 m to nil;</li> <li>• Reduce the required interior side yard width from 4.5 m to 3 m;</li> <li>• Reduce the minimum rear yard depth from 10.5 m to 3 m, except where the site abuts a residential lot, in which case the rear yard depth will be 6 m;</li> <li>• Reduce the minimum front yard depth from 7.5 m to 6 m;</li> <li>• Increase the maximum building height from 11 m to 13 m.</li> </ul>

The open space block is proposed be rezoned to ‘Passive Use Open Space (OS1)’, which does not permit any buildings or structures, as recommended by the peer review of the EIS.

It is recommended that Holding Provisions be utilized (as has been standard practice in the Town for draft plans of subdivision) to ensure that all appropriate development agreements are in place prior to the issuance of any building permits.

### AGENCY COMMENTS

The Town of Tillsonburg Engineering Services Department provided the following comments:

- The Town Engineering Department has concerns that allowing ponding depths of 0.55 m on any section of road will impede emergency access to the site. Section 14.5 of the Tillsonburg Engineering Design Criteria restricts ponding to a maximum of 0.3 m. It is recommended that the applications be deferred to allow for further modelling and engineering review to reduce the expected ponding on the road way to allow for safe access.
- 0.3 m reserve must be provided where Street 'H' ends at the municipal boundary of the Town and Township of South West Oxford.
- Completion of the SWM pond in Lindprop Phase 1 (SB 21-07-7) is required prior to any development occurring within this subdivision phase

Thames Valley District School Board indicated that they have no concerns with the proposal. Any students resulting from the development of this block are designated to attend South Ridge PS in Tillsonburg.

The Oxford County Public Works Department provided the following comments:

- Conditions of Draft Approval for Subdivision SB 22-07-7 remain relevant to this application.
- The servicing and registration of draft plan SB 21-07-7 is required to service this proposed medium density block.
- Servicing allocation will be allocated in accordance with the most current "County-wide Water and Wastewater Capacity Allocation for Residential Development" protocol, to the satisfaction of Oxford County Public Works.
- Development of Block 16 will be subject to site plan approval.

Long Point Region Conservation Authority provided the following comments:

LPRCA staff have reviewed the 2024 OP 22-19-7 and ZN 7-22-15 material, the 2022 Environmental Impact Report, the flood assessment report and the geotechnical investigation. Please see the following comments:

- Staff are concerned about the proposed designation of the private road providing access to Block 16. It is proposed to be designated as medium density in the Official Plan and zoned as medium density. Is there a reason the road is designated? Staff would prefer it be left as a road and not designated.
- During the Regional storm event, water will pond / flow up to 0.55 m in depth across the access road.
- It is documented that development is setback from the Erosion Hazard Limit but there is not enough detail provided on the plans to determine that the Official Plan Amendment and proposed zoning reflect the setback. The Erosion Hazard Limit and 100 year floodplain should be accurately illustrated. LPRCA staff cannot confirm at this point that the proposed zoning and OPA designation reflect the hazards.
- If the application is approved, LPRCA is required to be a commenting agency through site plan control and a permit will be required prior to any grading and construction.

## PUBLIC CONSULTATION

Notice of complete application was provided to surrounding property owners on February 23, 2023, and notice of public meeting was issued on March 13, 2023 and August 26, 2024 in accordance with the requirements of the Planning Act. At the time of writing this report, no comments have been received from the public.

## **Planning Analysis**

The subject applications for Official Plan amendment and zone change propose to facilitate the further development of block within a draft approved residential subdivision in the Town of Tillsonburg.

The subject lands, as previously described, represent the portion north of the watercourse traversing Block 16 on draft approved subdivision plan SB 22-07-7 as depicted on Plate 3 of Report CP 2024-393. These lands are separated from other lands within the draft plan of subdivision to the south and west by a valley land containing the existing watercourse and significant woodlands, are bordered by an active CP Railway to the east, and landlocked agricultural lands within the Township of South-West Oxford to the north. Access to these lands is proposed to be provided by way of private condominium road from the southern portion of Block 16 to the south.

As the subject lands are proposed to be served by a single access that must traverse the existing watercourse, safe access to this area must be demonstrated in accordance with Section 3.1 of the PPS which requires development be directed to areas outside of hazardous lands adjacent to river and stream systems which are impacted by flooding hazards and/or erosion hazards, and areas that would be rendered inaccessible to people and vehicles during times of flooding and erosion hazards unless it has been demonstrated that the site has safe access appropriate for the nature of the development and natural hazards.

The applicant has provided a Flood Assessment Study to predict the extent of flooding during the regulatory storm and regional storm events to ensure the access roadway remains accessible during times of flooding. The LPRCA reviewed the study and flood model and have indicated in their comments that during a regional storm event (a storm that has greater rainfall intensity than the regulatory storm that can be expected to occur once in 100 years), that there may be water ponding and/or flowing up to 0.55 m (1.8 ft) in depth across the access road.

The Town of Tillsonburg Engineering Department has indicated that this level of flooding exceeds the acceptable ponding limits on roads as contained in their Engineering Design Criteria, and they are of the opinion that the ponding depths that may be expected would impede emergency access to the site.

In light of this, Planning Staff are of the opinion that the proposal to redesignate the subject lands for residential use is not consistent with Section 3.1 & 3.1.2 of the PPS as safe access has not been confirmed for the proposed development. As there are no alternatives for safe access, it is recommended that the application be deferred at this time to provide opportunity to review the flooding study and modelling and the design of the roadway to identify if alternative engineering designs are feasible to reduce the predicted flooding of the single access that would serve the 25 units proposed on the subject lands.

The proposal does not comply with the Official Plan policies as outlined in Section 3.2.8 to permit only those developments, in areas affected by environmental constraints, which do not endanger property or the health or safety of occupants or the public.

### Conclusions

In light of the foregoing, Planning staff are recommending that the applications be deferred until such time the applicant is able to demonstrate safe access to the subject lands can be provided during a flood event.

## RECOMMENDATIONS

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1. That the Council of the Town of Tillsonburg advise County Council that the Town recommends that the application be deferred to amend the County Official Plan (File No. OP 22-19-7), submitted by Lindprop Corporation Inc., for lands legally described as Part of Lots 4 & 5, Concession 10 (Dereham) in the Town of Tillsonburg, to provide an opportunity for the applicant to demonstrate safe access to the subject lands during a flooding event;
2. The Council of the Town of Tillsonburg defer the zone change application (File No. ZN 7-22-15) submitted by Lindprop Corporation Inc, for lands legally described as Part of Lots 4 & 5, Concession 10 (Dereham) in the Town of Tillsonburg, specifically the lands north of the watercourse crossing on Block 16, to rezone the lands 'RM-sp', & 'OS1', with appropriate Holding Zones, to provide an opportunity for the applicant to demonstrate safe access to the subject lands during a flooding event.

## SIGNATURES

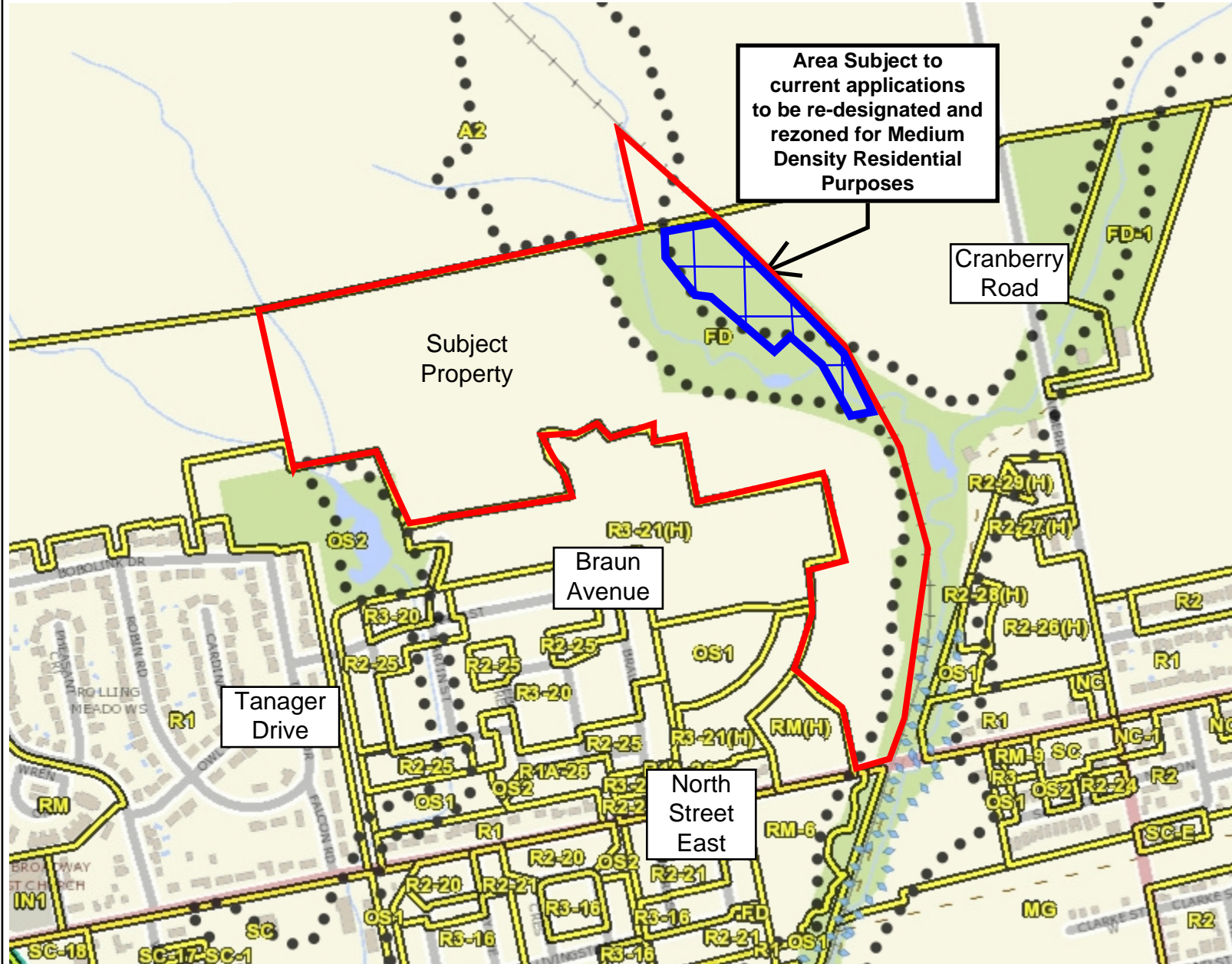
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Authored by:

Eric Gilbert, MCIP, RPP  
Manager of Development Planning

Approved for submission:

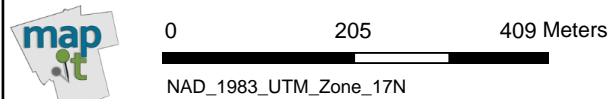
Paul Michiels  
Director



**Legend**

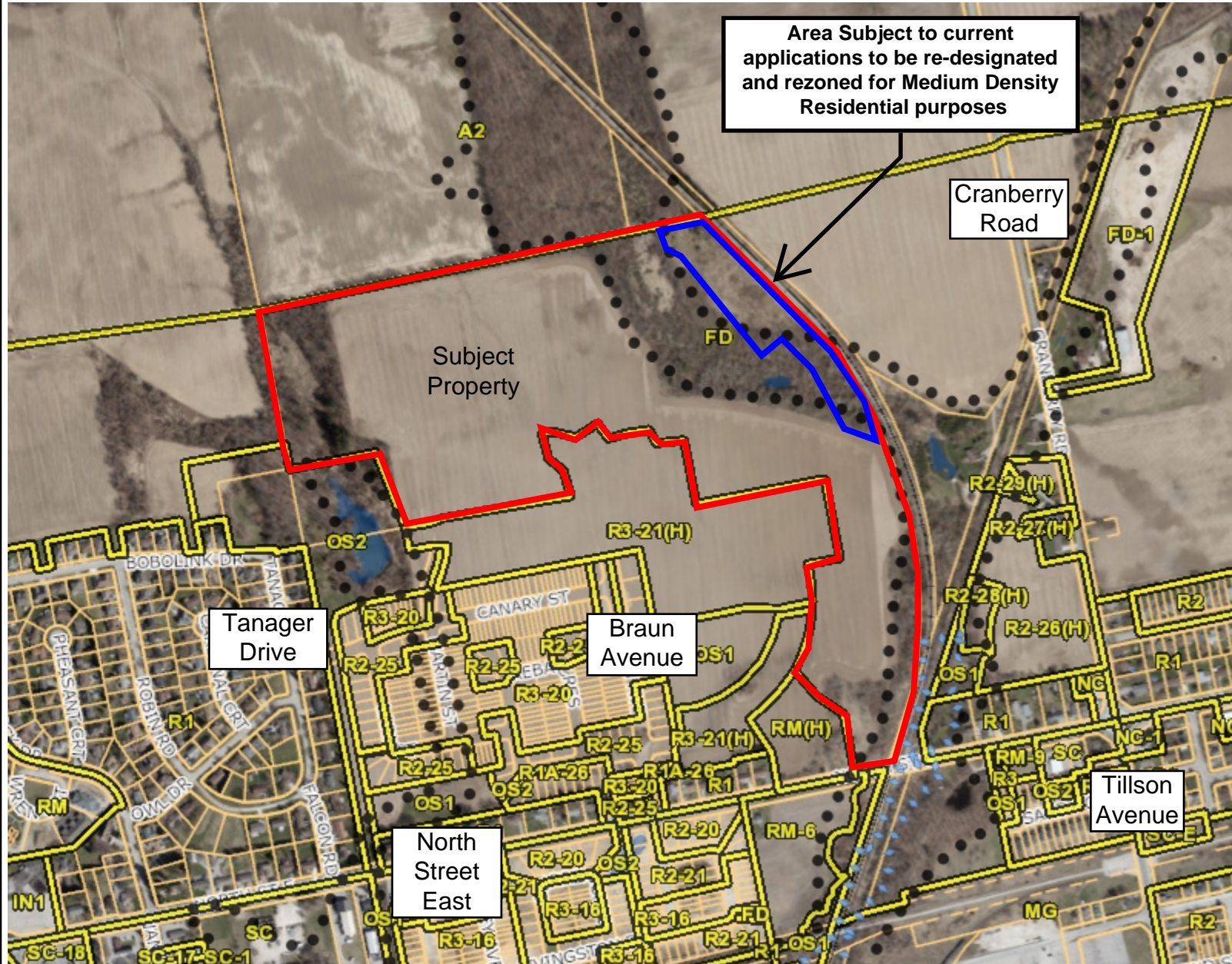
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- Regulatory Flood And Fill Lines
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**Notes**



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February 3, 2023



**Area Subject to current applications to be re-designated and rezoned for Medium Density Residential purposes**

**Cranberry Road**

**Subject Property**

**Tanager Drive**

**Braun Avenue**

**North Street East**

**Tillson Avenue**

**Legend**

- Zoning Floodlines
- Regulation Limit
- 100 Year Flood Line
- ▲ 30 Metre Setback
- Conservation Authority Regulation Limit
- Regulatory Flood And Fill Lines
- ▣ Land Use Zoning (Displays 1:16000 to 1:500)

**Notes**



0 205 409 Meters



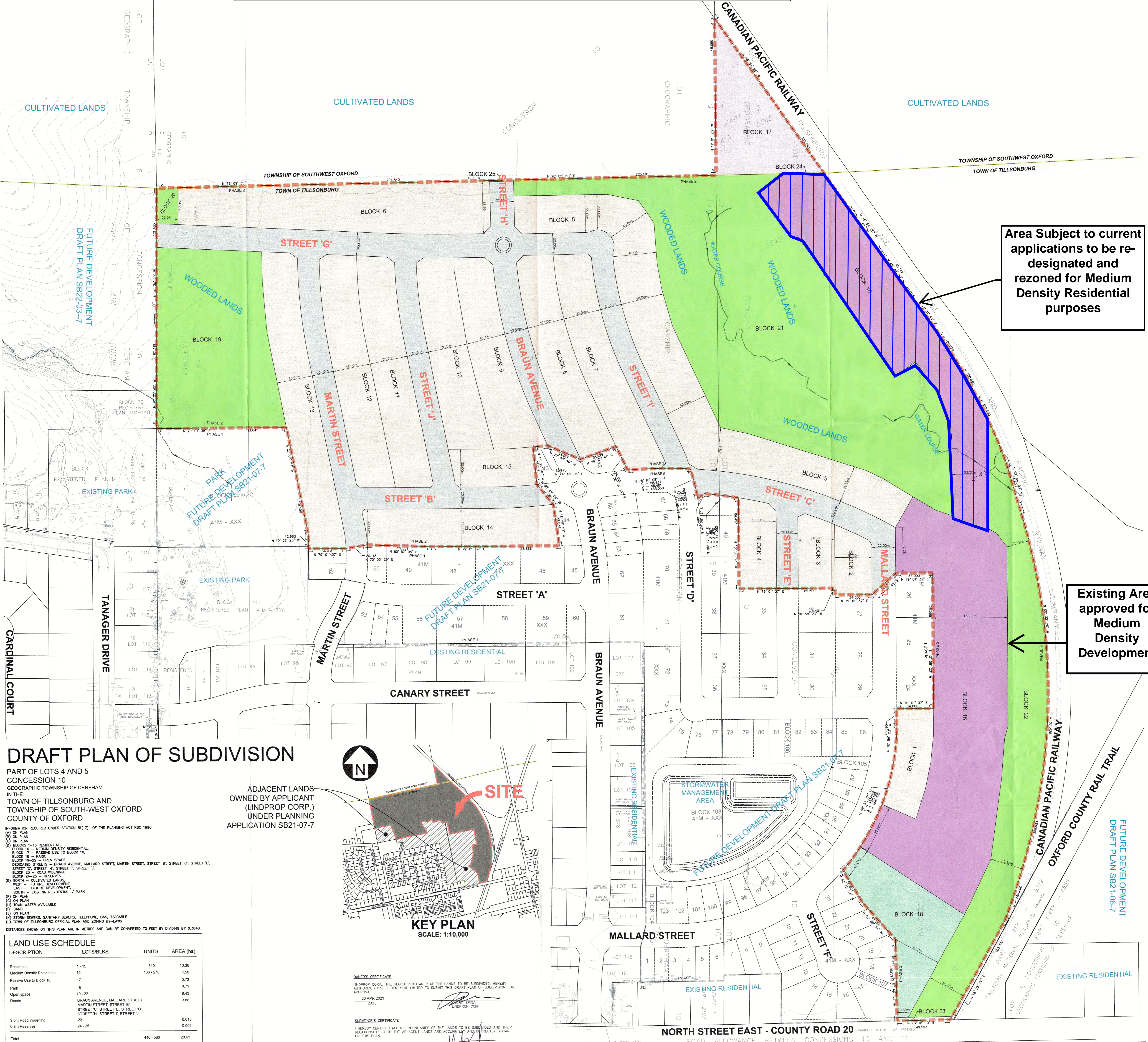
NAD\_1983\_UTM\_Zone\_17N



This map is a user generated static output from an Internet mapping site and is for reference only. Data layers that appear on this map may or may not be accurate, current, or otherwise reliable. This is not a plan of survey

February 3, 2023

**Plate 3: Location of Proposed Amendments**  
**File Nos. OP 22-19-7 and ZN 7-22-15- Lindprop Corp**  
**Part Lots 4 & 5, Concession 10 (Dereham) - 112 North Street East, Town of Tillsonburg**



Area Subject to current applications to be re-designated and rezoned for Medium Density Residential purposes

Existing Area approved for Medium Density Development

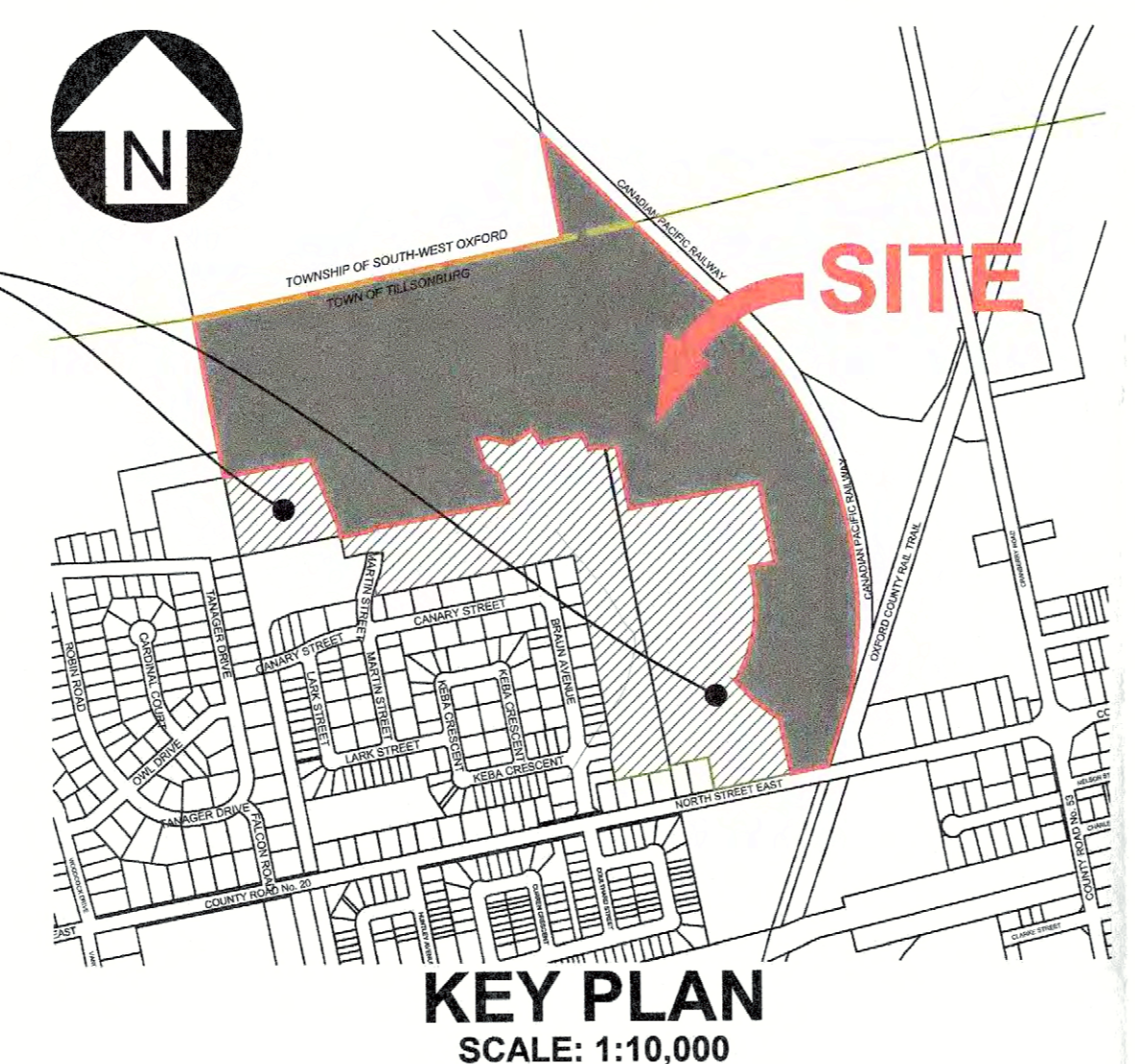
**DRAFT PLAN OF SUBDIVISION**

PART OF LOTS 4 AND 5  
CONCESSION 10  
GEOGRAPHIC TOWNSHIP OF DEREHAM  
IN THE  
TOWN OF TILLSONBURG AND  
TOWNSHIP OF SOUTH-WEST OXFORD  
COUNTY OF OXFORD

- INFORMATION REQUIRED UNDER SECTION 51(17) OF THE PLANNING ACT RSO 1990
- (A) ON PLAN
- (B) ON PLAN
- (C) ON PLAN
- (D) ON PLAN
- (E) ON PLAN
- (F) ON PLAN
- (G) ON PLAN
- (H) ON PLAN
- (I) ON PLAN
- (J) ON PLAN
- (K) ON PLAN
- (L) ON PLAN
- (M) ON PLAN
- (N) ON PLAN
- (O) ON PLAN
- (P) ON PLAN
- (Q) ON PLAN
- (R) ON PLAN
- (S) ON PLAN
- (T) ON PLAN
- (U) ON PLAN
- (V) ON PLAN
- (W) ON PLAN
- (X) ON PLAN
- (Y) ON PLAN
- (Z) ON PLAN

LAND USE SCHEDULE	DESCRIPTION	LOTS/BLKS.	UNITS	AREA (ha)
Residential	1 - 15	310	10.36	
Medium Density Residential	16	136 - 270	4.50	
Passive Use to Block 16	17		0.73	
Park	18		0.71	
Open space	19 - 22		8.43	
Roads	BRAUN AVENUE, MALLARD STREET, MARTIN STREET, STREET 'B', STREET 'C', STREET 'E', STREET 'G', STREET 'H', STREET 'J'		3.88	
3.0m Road Widening	23		0.015	
0.3m Reserves	24 - 25		0.002	
Total		446 - 590	28.63	

ADJACENT LANDS OWNED BY APPLICANT (LINDPROP CORP.) UNDER PLANNING APPLICATION SB21-07-7

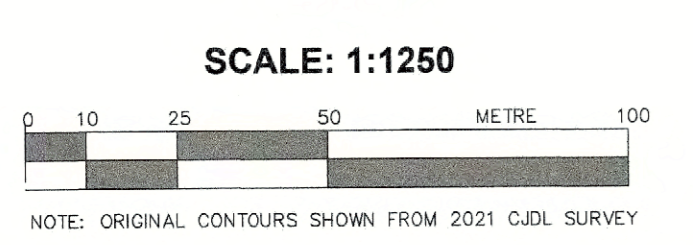


**OWNER'S CERTIFICATE**  
LINDPROP CORP., THE REGISTERED OWNER OF THE LANDS TO BE SUBDIVIDED, HEREBY AUTHORIZES CYRIL J. DEMEYERE LIMITED TO SUBMIT THIS DRAFT PLAN OF SUBDIVISION FOR APPROVAL.  
DATE: 26 APR 2023

**SURVEYOR'S CERTIFICATE**  
I HEREBY CERTIFY THAT THE BOUNDARIES OF THE LANDS TO BE SUBDIVIDED AND THEIR RELATIONSHIP TO THE ADJACENT LANDS ARE ACCURATELY AND CORRECTLY SHOWN ON THIS PLAN.  
DATE: 26 APR 2023

Subject to the conditions, if any, set forth in our letter dated April 29, 2022, this draft plan is approved under section 51 of the Planning Act, R.S.O. 1990, as amended, this 22nd day of April, 2023.

PLAN PREPARED BY:  
**CJDL**  
Consulting Engineers  
Cyril J. Demeysere Limited  
P.O. Box 460, 261 Broadway  
Tillsonburg, Ontario, N4G 4B8  
Tel: 519-688-1000  
Fax: 519-842-3235  
cjdl@cjdleng.com  
JOB No. 23043 DATE: 25 APR 2023



**To: Mayor and Members of Tillsonburg Council**

**From: Laurel Davies Snyder, Development Planner, Community Planning**

## **Application for Zone Change ZN 7-24-12 – Trevalli Homes**

### **REPORT HIGHLIGHTS**

---

- The application for zone change proposes to remove the holding provision from 19 residential lots within the Oak Park Estates residential subdivision. The appropriate servicing works and development agreements have been completed. Removal of the holding provision will allow for the issuance of building permits.
- Planning staff are recommending approval of the application, as sufficient water and wastewater capacity is available for the development, and all necessary development agreements have been completed.

### **DISCUSSION**

---

#### **Background**

OWNERS: Trevalli Homes (c/o David Guardiero)  
35 Harvard Road, PO box 21009, Guelph, ON N1G 3A0

AGENT: CJDLEngineering (c/o Stephen Cornwell)  
261 Broadway, PO Box 460, Tillsonburg, ON N4G 4H8

LOCATION:

The subject lands are described as Lot 27, Lot 53, Lots 59-62, 64-76, Plan 41M-144, Town of Tillsonburg. The lands are located on the north and south side of Hemlock Drive, west of William Street and east of Beech Boulevard, and known municipally as 3, 5-10, 14, 16, 18 20, 22, 23, 24, 26, 28, 30 Hemlock Drive and 20 Walnut Drive.

COUNTY OF OXFORD OFFICIAL PLAN:

Schedule "T-1"	Town of Tillsonburg Land Use Plan	Residential
Schedule "T-2"	Town of Tillsonburg Residential Density Plan	Low Density Residential



TOWN OF TILLSONBURG ZONING BY-LAW NO. 3295:

Existing Zoning: Low Density Residential Type 1 Holding Zone (R1A (H))

Proposed Zoning: Low Density Residential Type 1 Zone (R1A)

PROPOSAL:

The purpose of the zone change application is to remove the holding provision from the subject lands to allow for future residential development in the form of 19 single detached dwellings.

Surrounding land uses includes a place of worship to the south (zoned 'Minor Institutional Zone (IN1)'), low density development to the north, west, and east in the form of single detached dwellings (zoned 'Low Density Residential Type 1 Zone (R1 and R1A)'), and vacant residential lots to the south (zoned 'R1-23' and 'R1A(H)', which permits single detached dwellings.)

Plate 1, Location Map with Existing Zoning, shows the location of the subject lands and the existing zoning in the immediate vicinity.

Plate 2 – 2020 Aerial Map, provides an aerial view of the subject lands and the existing zoning in the immediate vicinity.

Plate 3, Applicant's Sketch, depicts the lands from which the Holding provision will be removed, as submitted by the Applicant.

## **Application Review**

2020 PROVINCIAL POLICY STATEMENT (PPS):

The 2020 Provincial Policy Statement (PPS) provides policy direction on matters of provincial interest related to land use planning and development. Under Section 3 of the Planning Act, where a municipality is exercising its authority affecting a planning matter, such decisions shall be consistent with all policy statements issued under the Act.

Section 1.1.1 of the PPS provides that healthy liveable and safe communities are sustained by promoting efficient development and land use patterns which sustain the financial well-being of the Province and municipalities over the long term; accommodating an appropriate range and mix of residential, employment (including industrial, commercial and institutional uses), recreational and open space uses to meet long-term needs; and avoiding development and land use patterns which may cause environmental or public health and safety concerns.

Section 1.1.3.1 of the PPS states that Settlement Areas will be the focus of growth, and their vitality and regeneration shall be promoted. Land use patterns within settlement areas shall be based on densities and a mix of land uses which efficiently use land, resources, infrastructure, and public service facilities.

Section 1.4 – Housing - directs that planning authorities shall provide for an appropriate range and mix of housing types and densities to meet projected requirements of current and future residents of the regional market area by, among other matters, facilitating all forms of housing to meet social, health and well-being requirements of current and future residents and promoting

densities for new housing which efficiently uses land, resources, infrastructure, and public service facilities.

OFFICIAL PLAN:

The subject lands are designated Low Density Residential according to the Town of Tillsonburg Residential Density Plan. Low Density Residential Areas are those lands that are primarily developed or planned for a variety of low rise, low density housing forms including single detached dwellings, semi-detached, duplex or converted dwellings, quadraplexes, townhouses, and low density cluster development.

The policies of Section 8.2 (Town of Tillsonburg Housing Development and Residential Areas) promote the accommodation of present and future demand for housing in Tillsonburg through the efficient use of vacant, residentially designated lands, underutilized parcels in built-up areas, and existing housing stock in all neighbourhoods.

TOWN OF TILLSONBURG ZONING BY-LAW:

The subject lands are currently zoned 'Low Density Residential Type 1 Holding Zone (R1A (H)) according to the Town of Tillsonburg Zoning By-law. The 'R1A' zone permits an additional residential unit (ARU), a group home, a home occupation, a public use, and a single detached dwelling.

The intent of a holding provision is to ensure that all appropriate development agreements are in place, required easements have been provided, and payment for servicing has been received in advance of issuing building permits.

Section 36 of the Planning Act governs the use of holding provisions. Holding provisions are typically used to ensure that technical or administrative matters are addressed prior to the intended use of a property being permitted to proceed. Removal of holding provision does not require public notice or circulation of the application, and the only right to appeal lies with the owner/applicant.

AGENCY COMMENTS:

The application was circulated to various public agencies considered to have an interest in the proposal and all comments received are summarized below.

The Tillsonburg Building Services Department, Tillsonburg Engineering Services Department, and Oxford County Public Works indicated that they have no concerns with the request to remove the Holding provision from the lands.

## **Planning Analysis**

It is the opinion of this Office that the proposed Zoning By-law Amendment application is consistent with the policies of the Provincial Policy Statement and maintains the intent and purpose of the Official Plan and can therefore be supported from a planning perspective. Oxford County Public Works and Town of Tillsonburg Building Services and Town of Tillsonburg Engineering staff have indicated that they have no objection to the removal of the holding provision.

It is the opinion of Planning staff that the request to remove the holding provision from the subject properties to facilitate the development of residential uses is appropriate from a planning perspective and can be given favourable consideration.

A copy of the amending By-law is attached for Council's consideration.

## **RECOMMENDATION**

---

**It is recommended that the Council of the Town of Tillsonburg approve the Zoning By-law Amendment application submitted by Trevalli Homes for lands legally described as Lot 27, Lot 53, Lots 59-62, 64-76, Plan 41M-144 in the Town of Tillsonburg, to remove the Holding Provision from lands as identified on Plate 3 of Report No. CP 2024-281.**

## **SIGNATURES**

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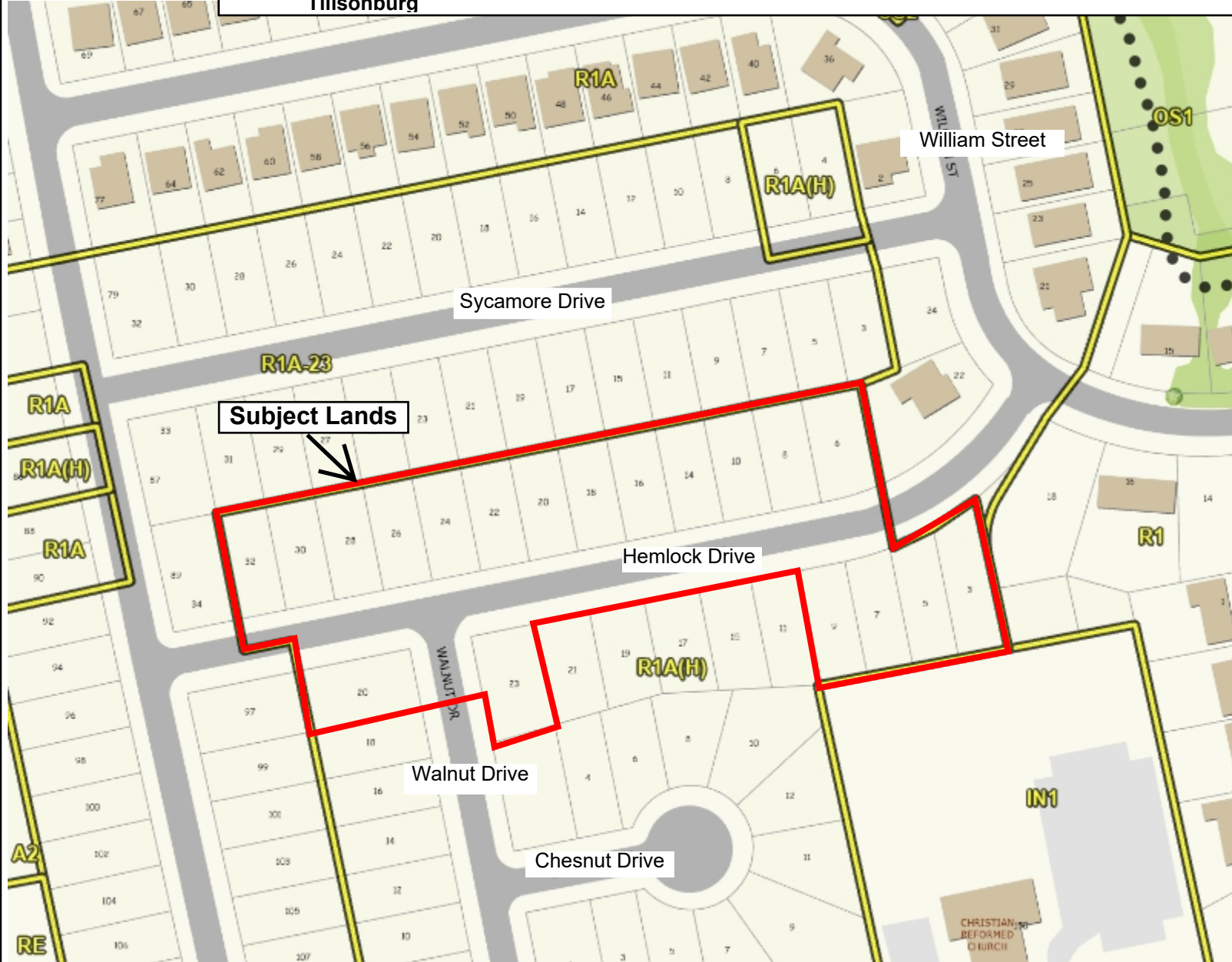
<b>Authored by:</b>	<i>Original signed by</i>	Laurel Davies Snyder, RPP, MCIP Development Planner
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<b>Approved for submission:</b>	<i>Original signed by</i>	Eric Gilbert, RPP, MCIP Manager of Development Planning
---------------------------------	---------------------------	--

**Plate 1: Location Map with Existing Zoning**

File No.: ZN 7-24-12 - Trevalli Homes

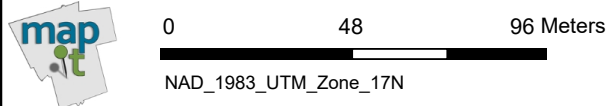
Lot 27, Lot 53, Lots 59-62, 64-76, Plan 41M-144 - 3, 5-10, 14, 16, 18 20, 22, 23, 24, 26, 28, 30 Hemlock Drive, 20 Walnut Dr., Tillsonburg



**Legend**

- Zoning Floodlines
- Regulation Limit
- ◆◆ 100 Year Flood Line
- ▲ 30 Metre Setback
- Conservation Authority Regulation Limit
- ◆◆ Regulatory Flood And Fill Lines
- Land Use Zoning (Displays 1:16000 to 1:500)

**Notes**



This map is a user generated static output from an Internet mapping site and is for reference only. Data layers that appear on this map may or may not be accurate, current, or otherwise reliable. This is not a plan of survey

August 8, 2024

**Plate 2: 2020 Aerial Map with Existing Zoning**

File No.: ZN 7-24-12 - Trevalli Homes

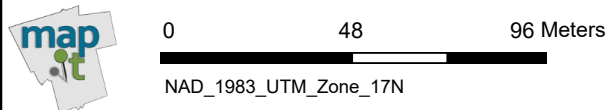
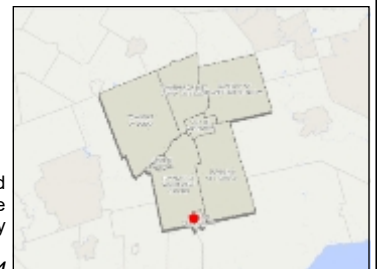
Lot 27, Lot 53, Lots 59-62, 64-76, Plan 41M-144 - 3, 5-10, 14, 16, 18 20, 22, 23, 24, 26, 28, 30 Hemlock Drive, 20 Walnut Dr., Tillsonburg



**Legend**

- Zoning Floodlines
- Regulation Limit
- ◆ 100 Year Flood Line
- ▲ 30 Metre Setback
- Conservation Authority Regulation Limit
- ◆◆ Regulatory Flood And Fill Lines
- Land Use Zoning (Displays 1:16000 to 1:500)

**Notes**



This map is a user generated static output from an Internet mapping site and is for reference only. Data layers that appear on this map may or may not be accurate, current, or otherwise reliable. This is not a plan of survey

August 8, 2024

**Plate 3: Applicant's Sketch**

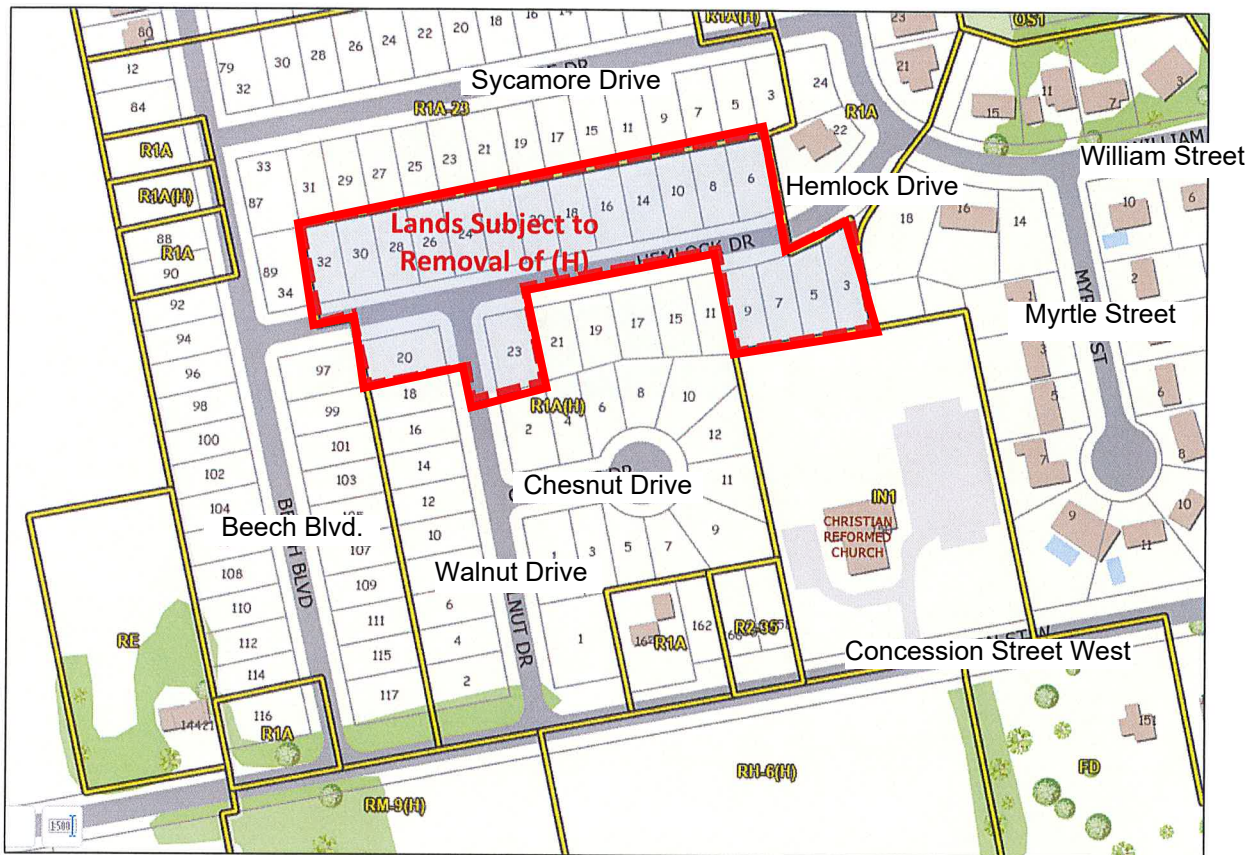
**File No.: ZN 7-24-12 - Trevalli Homes**

**Lot 27, Lot 53, Lots 59-62, 64-76, Plan 41M-144 - 3, 5-10, 14, 16, 18 20, 22, 23, 24, 26, 28, 30 Hemlock Drive, 20 Walnut Dr., Tillsonburg**

Zoning Sketch

CJDL Engineering

July 30, 2024



THE CORPORATION OF THE  
TOWN OF TILLSONBURG  
BY-LAW NUMBER 2024-

A By-Law to amend Zoning By-Law Number 3295, as amended.

WHEREAS the Municipal Council of the Corporation of the Town of Tillsonburg deems it advisable to amend By-Law Number 3295, as amended.

THEREFORE, the Municipal Council of the Corporation of the Town of Tillsonburg, enacts as follows:

1. That Schedule "A" to By-Law Number 3295, as amended, is hereby further amended by changing to 'R1A' the zone symbols of the lands so designated 'R1A' on Schedule "A" attached hereto.
2. This By-Law comes into force in accordance with Sections 34(21) and (30) of the Planning Act, R.S.O. 1990, as amended.

READ a first and second time this 9<sup>th</sup> day of September 2024.

READ a third time and finally passed this 9<sup>th</sup> day of September 2024.

---

Mayor

---

Clerk

ZN 7-24-12

TOWN OF TILLSONBURG

BY-LAW NUMBER 2024-XXXX

EXPLANATORY NOTE

The purpose of By-law Number 2024-XX is to rezone the subject properties from 'Low Density Residential Type 1 Holding Zone (R1A (H))' to 'Low Density Residential – Type 1 Zone (R1A)' to remove the holding provisions from the property to facilitate residential development of the subject properties.

The subject lands are described as Lot 27, Lot 53, Lots 59-62, 64-76, Plan 41M-144, Town of Tillsonburg. The lands are located on the north and south side of Hemlock Drive, west of William Street and east of Beech Boulevard, and known municipally as 3, 5-10, 14, 16, 18 20, 22, 23, 24, 26, 28, 30 Hemlock Drive and 20 Walnut Drive.

Any person wishing further information relative to Zoning By-Law Number 2024-XX and Zoning By-law Number 2024-XX may contact the undersigned:

Tanya Daniels  
Director of Corporate Services / Clerk  
Town of Tillsonburg  
10 Lisgar Avenue  
Tillsonburg, ON N4G 5A5  
Telephone: 519-688-3009 ext. 4040

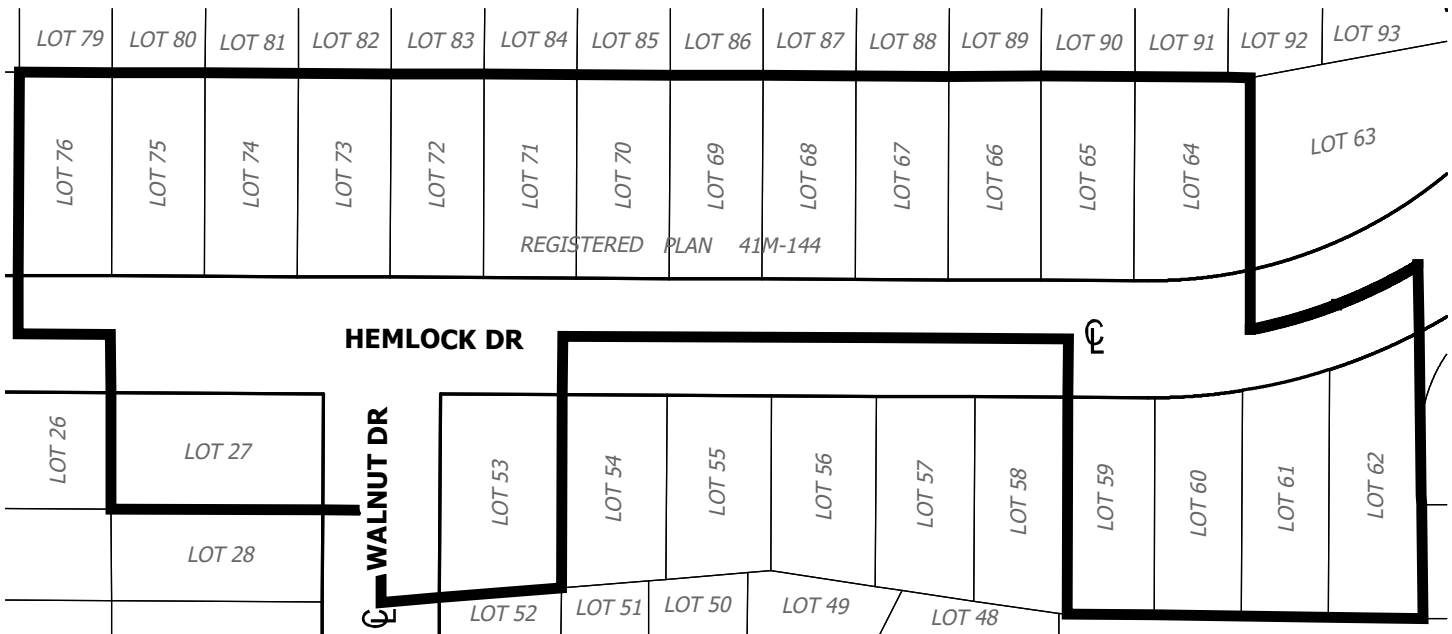
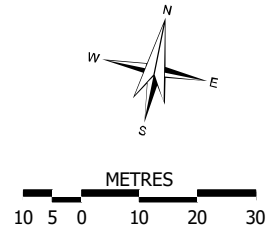
File: ZN 7-24-12 (Trevalli Homes)  
Report No: CP 2024-281



# SCHEDULE "A"

TO BY-LAW No. \_\_\_\_\_

LOTS 27, 53, 59-62 & 64-76, REGISTERED PLAN 41M-144  
TOWN OF TILLSONBURG



AREA OF ZONE CHANGE TO R1A

NOTE: ALL DIMENSIONS IN METRES



Produced By The Department of Corporate Services  
Information Services ©2024

THIS IS SCHEDULE "A"

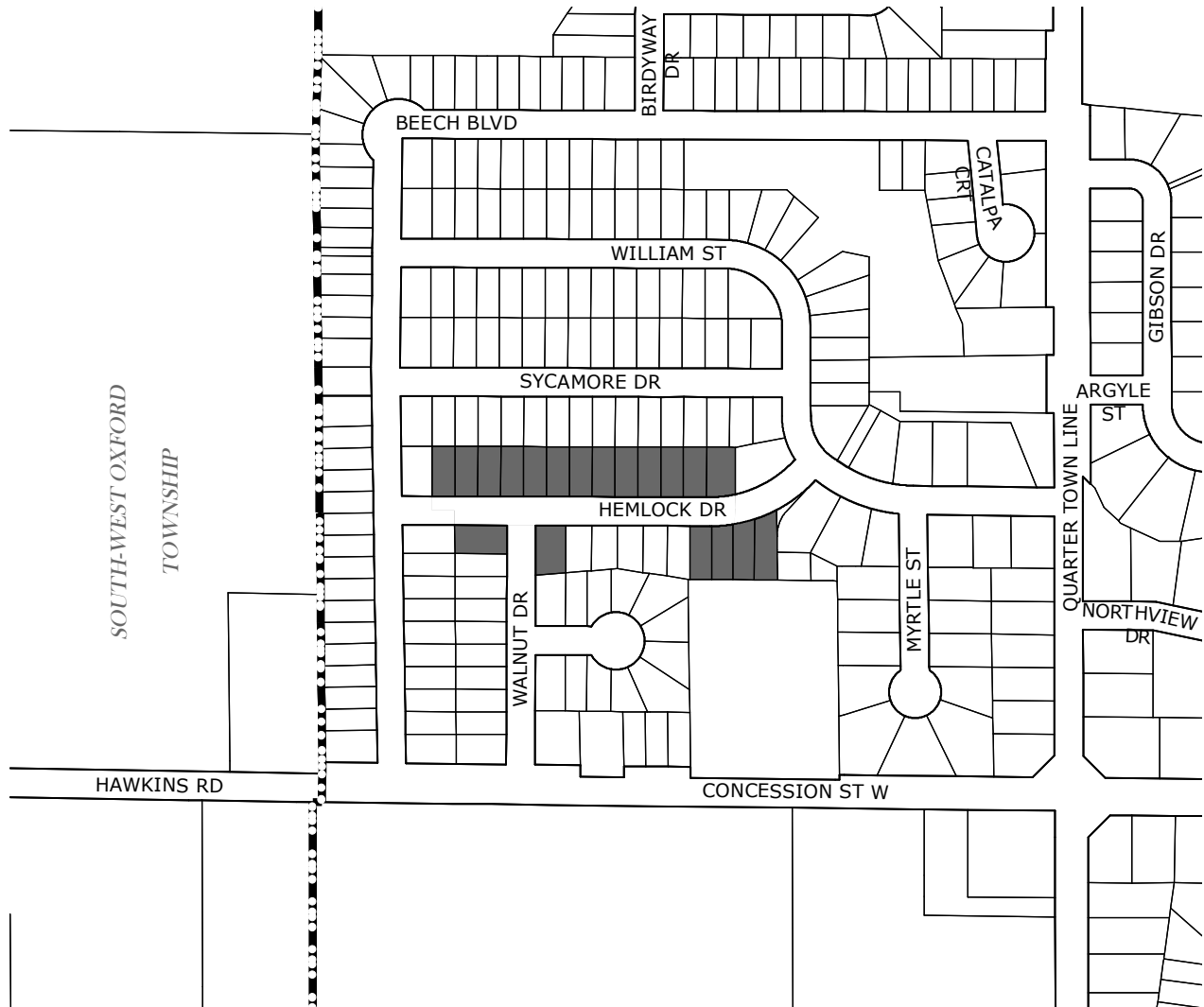
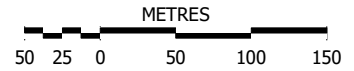
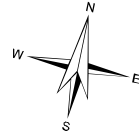
TO BY-LAW No. \_\_\_\_\_, PASSED

THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2024

\_\_\_\_\_  
MAYOR

\_\_\_\_\_  
CLERK

# KEY MAP



 LANDS TO WHICH BYLAW \_\_\_\_\_ APPLIES



*Growing stronger together*

Produced By The Department of Corporate Services  
Information Services ©2024

**To: Mayor and Members of Town of Tillsonburg Council**

**From: Laurel Davies Snyder, Development Planner, Community Planning**

## **Redline and Request for Extension of Draft Approved Plan of Subdivision SB 21-07-7 – Lindprop Corp.**

### **REPORT HIGHLIGHTS**

---

- A request has been received from Lindprop Corp. to extend the approval of a draft plan of subdivision for an additional two years to November 24, 2026.
- The draft plan was originally approved in 2021 and set to expire on November 10, 2024. The reason for the request is to allow the applicant additional time for detailed design and servicing in advance of subdivision registration.
- The applicant has also proposed minor redline changes to the draft approved subdivision to reflect the approval of the adjacent plan of subdivision (SB 22-07-7). The proposed changes include revised subdivision boundaries resulting from increased street widths and storm water management blocks, and modified street alignments to better integrate this subdivision with the adjacent plan of subdivision.
- Agency circulation did not indicate any concerns with the proposed extension or the proposed modifications.
- Planning staff recommend support of the proposed modifications and support of the requested two-year extension to November 24, 2026, to provide the owner additional time for detailed design and to register a phase of the proposed development.

### **DISCUSSION**

---

#### **Background**

OWNER / APPLICANT:

Lindprop Corp.  
7681 Highway 27, Unit 16, Woodbridge, ON L4L 4M5

LOCATION:

The subject lands are described as Part Lots 4 & 5, Concession 10 (Dereham), in the Town of Tillsonburg. The lands are located on the north side of North Street East, between Huntley Avenue and Tillson Avenue, and are known municipally as 112 North Street East, Tillsonburg.

**Report CP 2024-285**  
**COMMUNITY PLANNING**  
 Council Date: September 9, 2024

OFFICIAL PLAN:

Schedule 'T-1'	Town of Tillsonburg Land Use Plan	Residential, Open Space
Schedule 'T-2'	Town of Tillsonburg Residential Density Plan	Low Density Residential, Medium Density Residential

TOWN OF TILLSONBURG ZONING BY-LAW NO. 3295:

Existing Zoning: Special Low Density Residential Type 3 Holding Zone (R3-21H)  
 Medium Density Residential Holding Zone (RM(H))  
 Passive Use Open Space Zone (OS1)  
 Active Use Open Space Zone (OS2)

PROPOSAL:

A request for redline changes and extension of draft plan approval for the above-noted subdivision has been received by the Town of Tillsonburg and the County of Oxford. The applicant has requested an extension of the draft plan for an additional two years, until November 24, 2026.

The proposed changes include:

- Adjusting the boundary of the draft plan to match the limits of adjacent draft approved plan to the north (SB 22-07-7). North limits of lots 26, 27, 32, 33, and 41 were adjusted for a net increase of 0.05 ha to match the boundary of SB 22-07-7;
- Street "D" has been straightened to intersect perpendicular to Mallard Street;
- Mallard Street and Street C have been widened from a 20 m ROW width to 22 m to accommodate the required collector road designation;
- Location of Block 105 has been adjusted to suit the re-alignment of Street D;
- Stormwater management block has been slightly increased to suite the re-alignment of Street D;
- Descriptions of the residential blocks and street names to accommodate detailed lotting; and,
- Inclusion of a road widening block to provide the 3.0 m road widening along North Street East.

For Council's information, Oxford County granted draft plan approval for a residential plan of subdivision on the subject property in November 2021. The draft plan proposed the development of 16 blocks for future residential development, 3 storm water management blocks, and a park block, served by 6 new local streets. Plate 3 provides the layout of the draft plan of subdivision.

The subject lands comprise approximately 14.48 ha (35.8 ac) and are currently vacant. Surrounding uses include existing low density residential uses to the south and west, with a previous subdivision phase (Northcrest Estates Phase 2) currently underway immediately adjacent to the site.

Staff notes the timing of this request for extension of draft approval and redline changes were dependent on finalizing and servicing the adjacent subdivision, also owned by Lindprop Corp. (File No. SB 22-07-7) which shares a Storm Water Management (SWM) facility.

Plate 1, Location Map with Existing Zoning, shows the location of the subject lands and the existing zoning in the vicinity.

Plate 2, 2020 Aerial Map, provides and aerial view of the subject property.

Plate 3, Draft Plan of Subdivision, provides the layout of the draft plan of subdivision, with the proposed redline changes.

AGENCY COMMENTS:

The application was circulated to various agencies considered to have an interest in the proposal.

The Town of Tillsonburg Building and By-Law Services Department, Town of Tillsonburg Engineering Services Department and Oxford County Public Works Department indicated that they do not have any comments regarding the proposed amendments or extension of the draft plan of subdivision.

### **Planning Analysis**

The applicant has requested a redline amendment and extension of draft plan approval of the above noted subdivision for two years, to November 24, 2026.

The proposed redline amendments to the draft plan are minor in nature as they address comments received through the subdivision review process, including requirements relating to street widths and alignments, and reflect the detailed engineering work completed through the design of the adjacent plan of subdivision (SB 22-07-7). The number of residential units in the draft plan of subdivision is not proposed to change as a result of these changes.

Staff are recommending the extension be granted, as a two (2) year extension is generally the practice that has been followed by the Town and County with a view to ensuring that allocated water/wastewater capacity is acted upon to ensure the approved development is actively progressing towards registration of the approved draft plan of subdivision and capacity is not unduly reserved that could be allocated for other development proposals.

The agencies circulated on this proposal indicated no concerns with the proposed redline changes or the requested two-year extension. The applicant can reapply to the Town and County for further extension, as necessary, if additional time is required to register the plan and will be considered with a view to the development's progress toward registration and the capacity of the Tillsonburg water and wastewater system at that time.

Considering the foregoing, Planning staff are supportive of the proposed redline change and an extension of the draft approved plan of subdivision to November 26, 2026. A resolution of Town Council, in support of the owner's request, is requested to grant an extension of the approval period.

## **RECOMMENDATION**

---

It is recommended that the Council of the Town of Tillsonburg advise Oxford County that the Town supports the proposed redline changes and extension of draft approval for a plan of subdivision submitted by Lindprop Corp. (SB 21-07-7), for lands described as Part Lots 4 & 5, Concession 10 (Dereham, Town of Tillsonburg, to November 26, 2026).

## **SIGNATURES**

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**Authored by:**

*“Original signed by”*

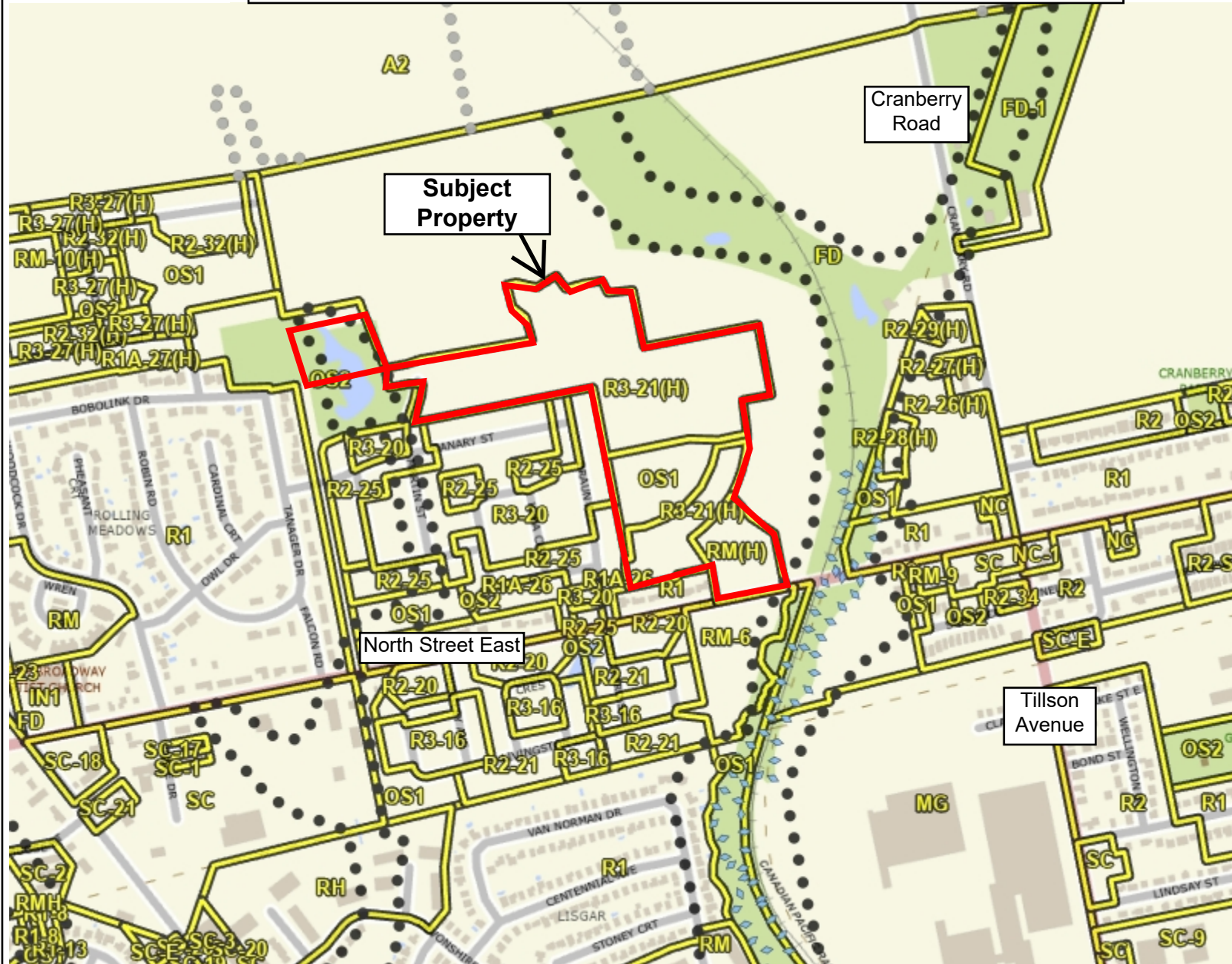
Laurel Davies Snyder, RPP, MCIP  
Development Planner

**Approved for submission by:**

*“Original signed by”*

Eric Gilbert, RPP, MCIP  
Manager of Development Planning

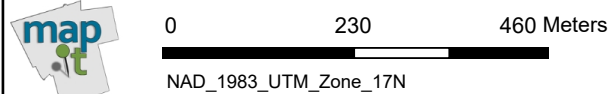
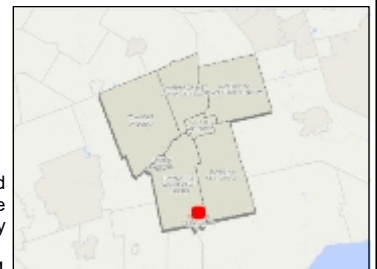
Plate 1: Location Map with Existing Zoning  
File No.: SB 21-07-7- Lindprop Corp.  
Part Lots 4 & 5, Concession 10 (Dereham), d/a PTS 1 & 2, 41R-5045, Tillsonburg



Legend

- Zoning Floodlines
- Regulation Limit
- ◆ 100 Year Flood Line
- ▲ 30 Metre Setback
- Conservation Authority Regulation Limit
- Regulatory Flood And Fill Lines
- Land Use Zoning (Displays 1:16000 to 1:500)

Notes



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August 19, 2024

OWNER'S CERTIFICATE  
LINDPROP CORP., THE REGISTERED OWNER OF THE LANDS TO BE SUBDIVIDED, HEREBY AUTHORIZES  
CYRIL J. DEMEYERE LIMITED TO SUBMIT THIS DRAFT PLAN OF SUBDIVISION FOR APPROVAL.

DATE: \_\_\_\_\_ JOHN SPINA, LINDPROP CORP.

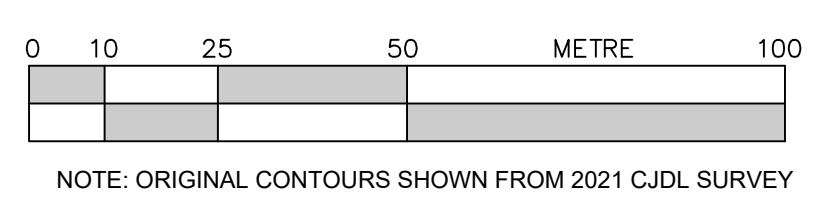
SURVEYOR'S CERTIFICATE  
I HEREBY CERTIFY THAT THE BOUNDARIES OF THE LANDS TO BE SUBDIVIDED AND THEIR RELATIONSHIP  
TO THE ADJACENT LANDS ARE ACCURATELY AND CORRECTLY SHOWN  
ON THIS PLAN.

DATE: \_\_\_\_\_ KIM HUSTED, ONTARIO LAND SURVEYOR

# Plate 3: Draft Plan of Subdivision

## File No.: SB 21-07-7- Lindprop Corp.

### Part Lots 4 & 5, Concession 10 (Dereham), d/a PTS 1 & 2, 41R-5045, Tillsonburg



NOTE: ORIGINAL CONTOURS SHOWN FROM 2021 CJDJL SURVEY

**CJDJL**  
Consulting Engineers  
0704

Cyril J. Demeeyere Limited  
P.O. Box 460, 261 Broadway  
Tillsonburg, Ontario, N4G 4H8  
Tel: 519-688-1000  
906-302-9886  
Fax: 519-842-3235  
cjdl@cjdjeng.com  
08 SEPT 2022  
RED-LINED 09 JUNE 2023

24-28, 31-34, 37-40, 46-49, 56-59, 61-62, 70-72 24-38, 47-50, 57-60, 62-63, 71-73	TOWNHOME RESIDENTIAL	145	3.65
147			-3.81
DEDICATED STREETS	STREETS 'A', 'B', 'C', 'D', 'E', 'F', BRAUN AVENUE, MALLARD STREET, MARTIN STREET	3.33	3.28
BLOCKS 104-107	STORM POND SERVICE/MAJOR FLOW BLOCKS	0.12	-0.11
BLOCK 108	SWM	1.66	1.65
BLOCK 109	PARK		1.45
BLOCK 110	3.0m ROAD WIDENING		0.032
TOTAL		222	14.55/14.50

IDENTICAL TO THE PLANNING ACT RSO 1990

BLOCKS 104-107 - STORM POND SERVICE/MAJOR FLOW BLOCKS,  
BLOCK 108 - SWM AREA,  
BLOCK 109 - PARK, WALKWAY,  
BLOCK 110 - ROAD WIDENING

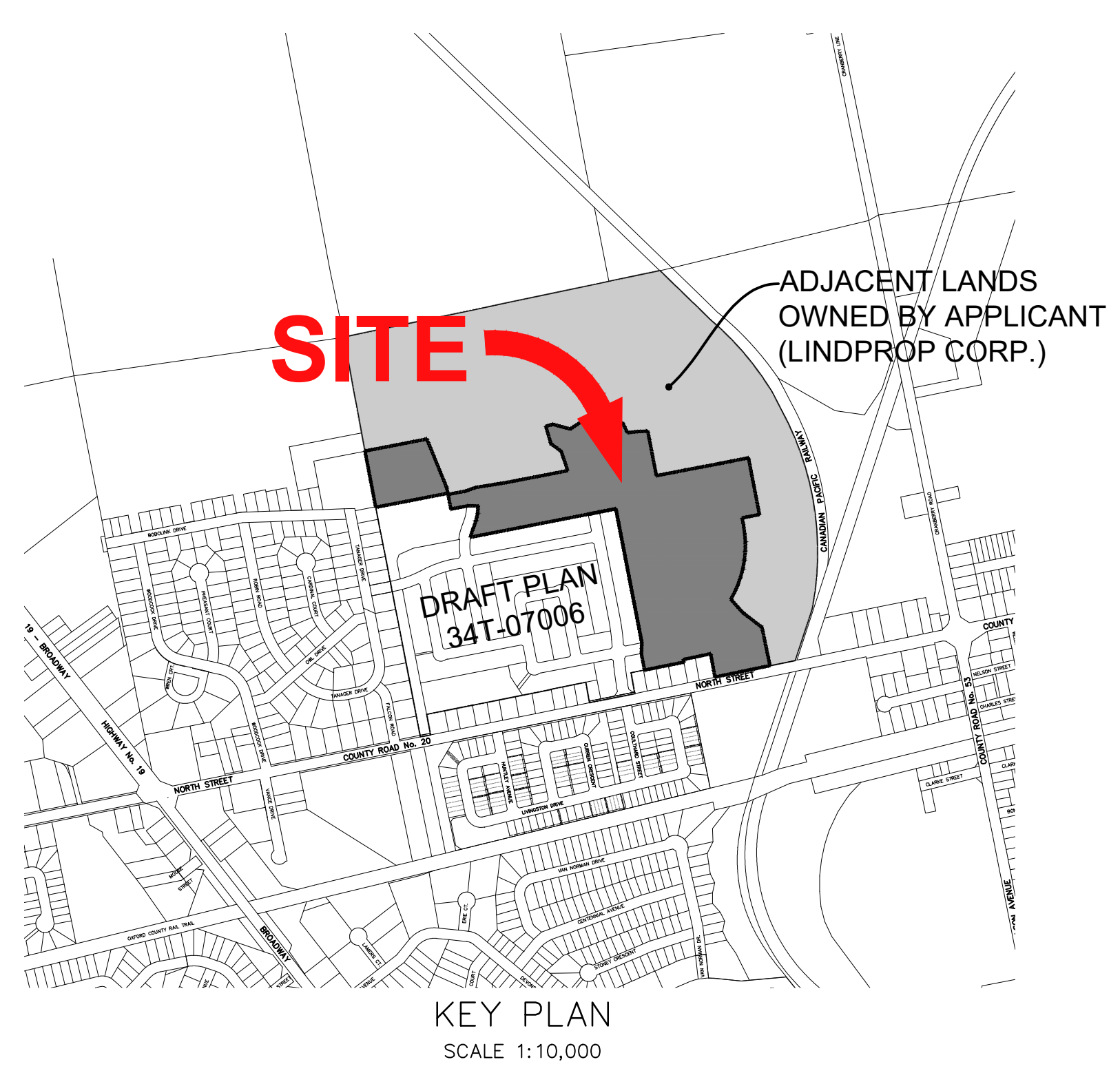
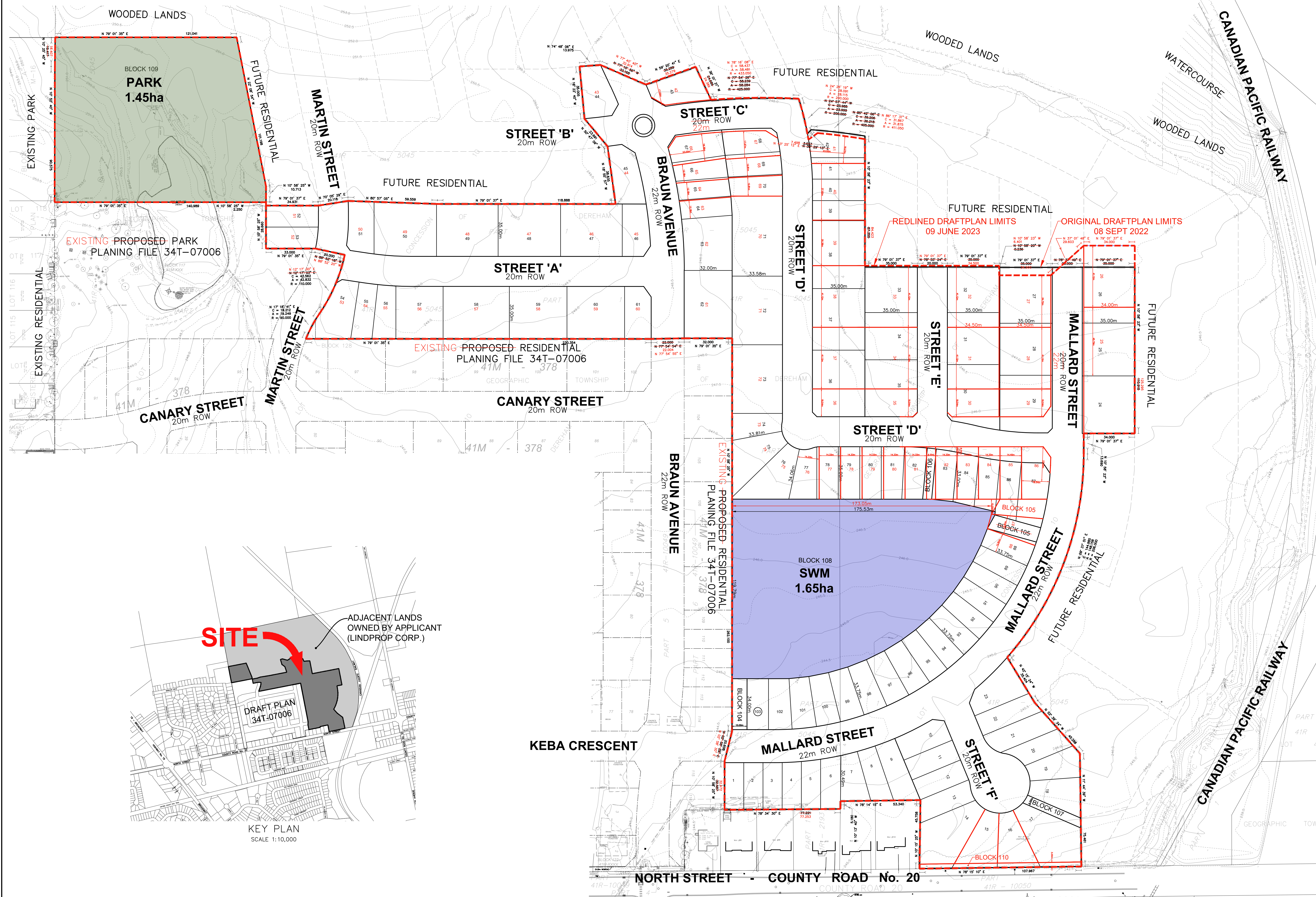
(E) NORTH - FUTURE RESIDENTIAL, WOODLAND,  
WEST - EXISTING RESIDENTIAL, WOODLAND,  
EAST - RAILWAY CORRIDOR,  
SOUTH - PROPOSED RESIDENTIAL

(F) ON PLAN  
(G) ON PLAN  
(H) TOWN WATER AVAILABLE  
(I) SAND  
(J) ON PLAN  
(K) STORM SEWERS, SANITARY SEWERS, TELEPHONE, GAS, T.V. CABLE  
(L) TOWN OF TILLSONBURG OFFICIAL PLAN AND ZONING BY-LAWS

DISTANCES SHOWN ON THIS PLAN ARE IN METRES AND CAN BE CONVERTED TO FEET BY DIVIDING BY 0.3048.

# DRAFT PLAN OF SUBDIVISION

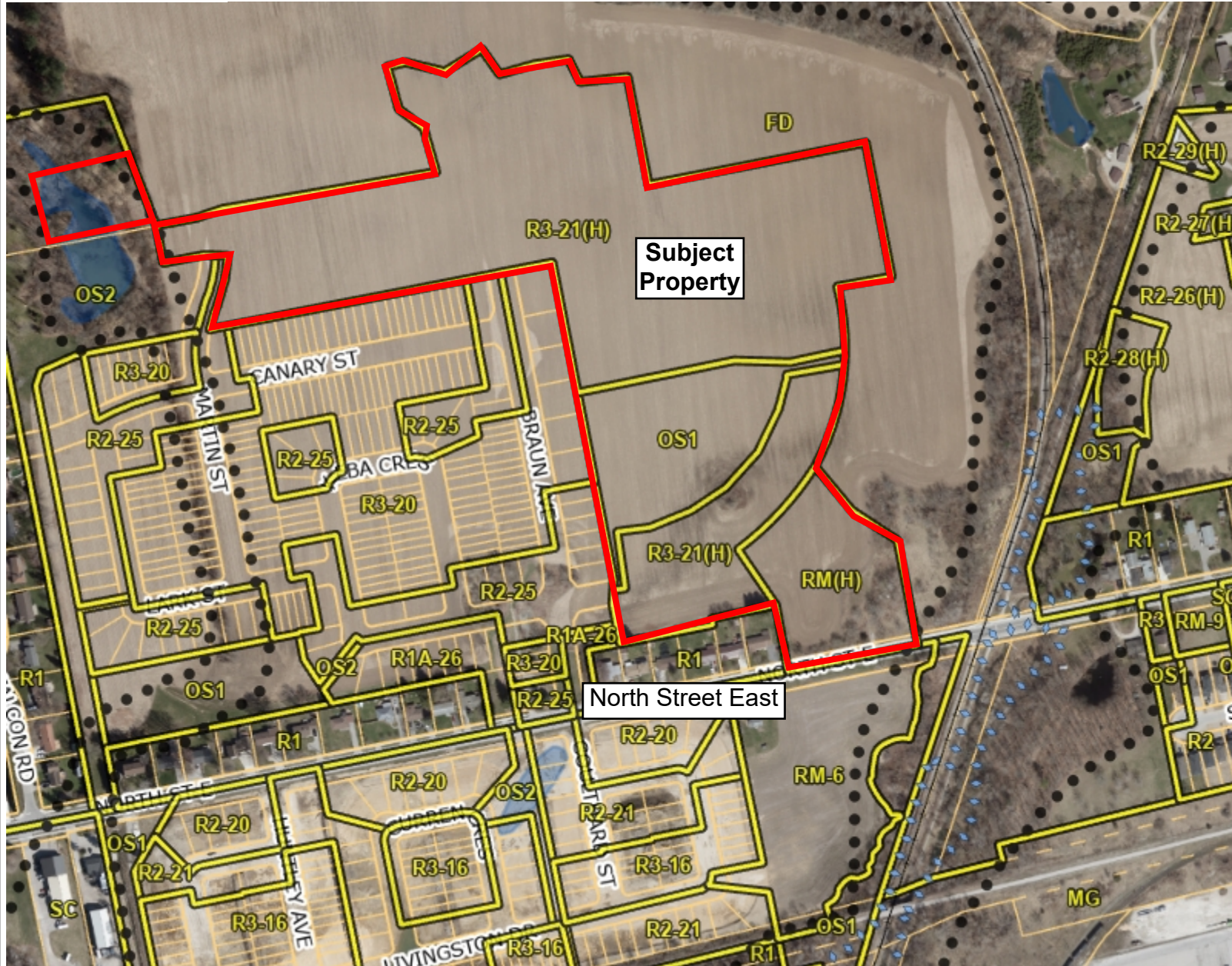
ALL OF BLOCK 128 PLAN 41M-378  
PART OF LOTS 4 AND 5  
CONCESSION 10  
TOWN OF TILLSONBURG  
COUNTY OF OXFORD





Legend

- Zoning Floodlines Regulation Limit
- ◆ 100 Year Flood Line
- ▲ 30 Metre Setback
- Conservation Authority Regulation Limit
- ◆ Regulatory Flood And Fill Lines
- Land Use Zoning (Displays 1:16000 to 1:500)



North Street East

Notes



0 121 242 Meters

NAD\_1983\_UTM\_Zone\_17N



This map is a user generated static output from an Internet mapping site and is for reference only. Data layers that appear on this map may or may not be accurate, current, or otherwise reliable. This is not a plan of survey

August 21, 2024

# Delegation Request Form

Members of the public or citizen group may submit a Delegation Request to speak at a regular meeting of Council.

Council meetings are held the second and fourth Monday of the month at 6:00 p.m. Council meetings are livestreamed and recorded.

Delegations take place near the beginning of the meeting and are allowed 15 minutes for their presentation; ten (10) minutes is meant for the presentation and the remaining five (5) minutes is to allow for comments and questions from Council.

It is encouraged to supply sufficient information regarding your delegation for inclusion on the public meeting agenda, including any requests for action on the subject matter. This allows members of Council to have an understanding of the purpose of your delegation.

Any Information contained on this form will be made public through the publication of the agenda. Through submission of a Delegation Request, individuals are agreeing to the release and including of their personal information within the public record. Applicants may request the removal of their personal contact information when submitting this form. The request to remove personal contact information cannot be made after agenda publication. Please note that all meetings occur in an open public forum and are regularly recorded and televised.

Accessibility accommodations are available. Please make your request in advance.

**First Name \***

Liz

**Last Name \***

Wismer-Van Meer

**Street Address \***

787A Dundas Street

**Town/City \***

Woodstock

**Postal Code \***

N4S 1G1

**Phone Number \***

519-537-6404

**E-mail \***

liz.wismervm@bigbrothersbigsisters.ca

**Subject \***

Big Brothers Big Sisters Month in Tillsonburg, and Oxford County

**Name of Group or Person(s) being represented (if applicable)**

Chantal Desmarchais

**All Delegations are limited to fifteen (15) minutes, including questions and answers. \*** I acknowledge**It is encouraged to supply sufficient information regarding your delegation for inclusion on the public meeting agenda, including any requests for action on the subject matter. Details of the purpose of the delegation: \***

Big Brothers Big Sisters of Oxford County would like to attend a council meeting to share information about our agency and current needs in the Tillsonburg area, raise awareness and celebrate Big Brothers Big Sisters Month in September.

One staff member will present, they may have one of our volunteer mentors or a mentee's caregiver with them for the presentation (that information will be provided before the meeting).

As of July 2024, there are 149 young people on our waitlist in Oxford County, 31 of these youth live in the Tillsonburg area. Our need for mentors is drastically growing, and recruiting volunteers is crucial in supporting the young people in our communities.

Thank you in advance for the opportunity to share our presentation with the Tillsonburg council and residents.

**Please indicate the preferred meeting date which you would like to appear as a delegation:**

9/9/2024



**Do you or any members of your party require accessibility accommodations? \***

- Yes
- No

**Will there be a Power Point presentation? \***

- Yes
- No

**Please attach a copy of your presentation. If you experience technical difficulties please submit your presentation materials via email to [clerks@tillsonburg.ca](mailto:clerks@tillsonburg.ca)**

**I acknowledge that all presentation material must be submitted to the Office of the Clerk by 4:30 p.m. the Wednesday before the Council meeting date.**

- I accept

Upon receipt and approval of a Delegation, full details on the process will be sent to all presenters. If you have any questions please contact the Office of the Clerk at: [clerks@tillsonburg.ca](mailto:clerks@tillsonburg.ca) or 519-688-3009 ext. 4041

Personal information on this form is collected under the legal authority of the *Municipal Act*, as amended. The information is collected and maintained for the purpose of creating records that are available to the general public, pursuant to Section 27 of the *Municipal Freedom of Information and Protection of Privacy Act*. Questions about this collection should be directed to the Municipal Clerk, Town of Tillsonburg, 200 Broadway Street, 2nd Floor, Tillsonburg, Ontario, N4G 5A7, Telephone 519-688-3009 Ext. 4040.

# BIG BROTHERS BIG SISTERS MONTH



## Big Brothers Big Sisters of Oxford County

# BIG BROTHERS BIG SISTERS MONTH



Each September, we proudly celebrate Big Brothers Big Sisters Month across Canada, recognizing **Big Brothers Big Sisters Day on September 18th**. For over a century, our mentorship programs have inspired thousands of Canadians to help youth realize their potential.



## VISION

All young people realize their full potential.

## MISSION

Enable life-changing mentoring relationships to ignite the power and potential of young people



# WHO WE ARE:

---

Big Brothers Big Sisters has been providing **mentoring services in Oxford County for 55 years**, providing mentoring relationships to thousands of young people in that time!

# WHO WE ARE NOT:

---

Our name, unfortunately, does a disservice to our organization! Our name, Big Brothers Big Sisters is gendered, gives the sense of “fluffy, feel-good,” **and the impression of a “nice to have,” and not a “need to have!”**



# WHAT WE REALLY ARE:

---



- ❖ Social Service agency with professional caseworkers supporting programs that offer measurable outcomes
- ❖ Strive to be a safer space and offer a sense of belonging to all
- ❖ No cost for families regardless of the program
- ❖ Both prevention and intervention for young people and their families
- ❖ Highly requested and often referred to by other social service organizations
- ❖ Subject to regular accreditation and quality assurance through our national standards
- ❖ Often considered the gold standard for screening and training new volunteer mentors
- ❖ Data trackers to support young people and communities the way they need to be supported
- ❖ Offer unique mentoring relationships and mentor training based on the needs of each child

# Over 630 Young People in Oxford County were Mentored in 2023!



Through one-to-one and group mentoring, community and school-based.



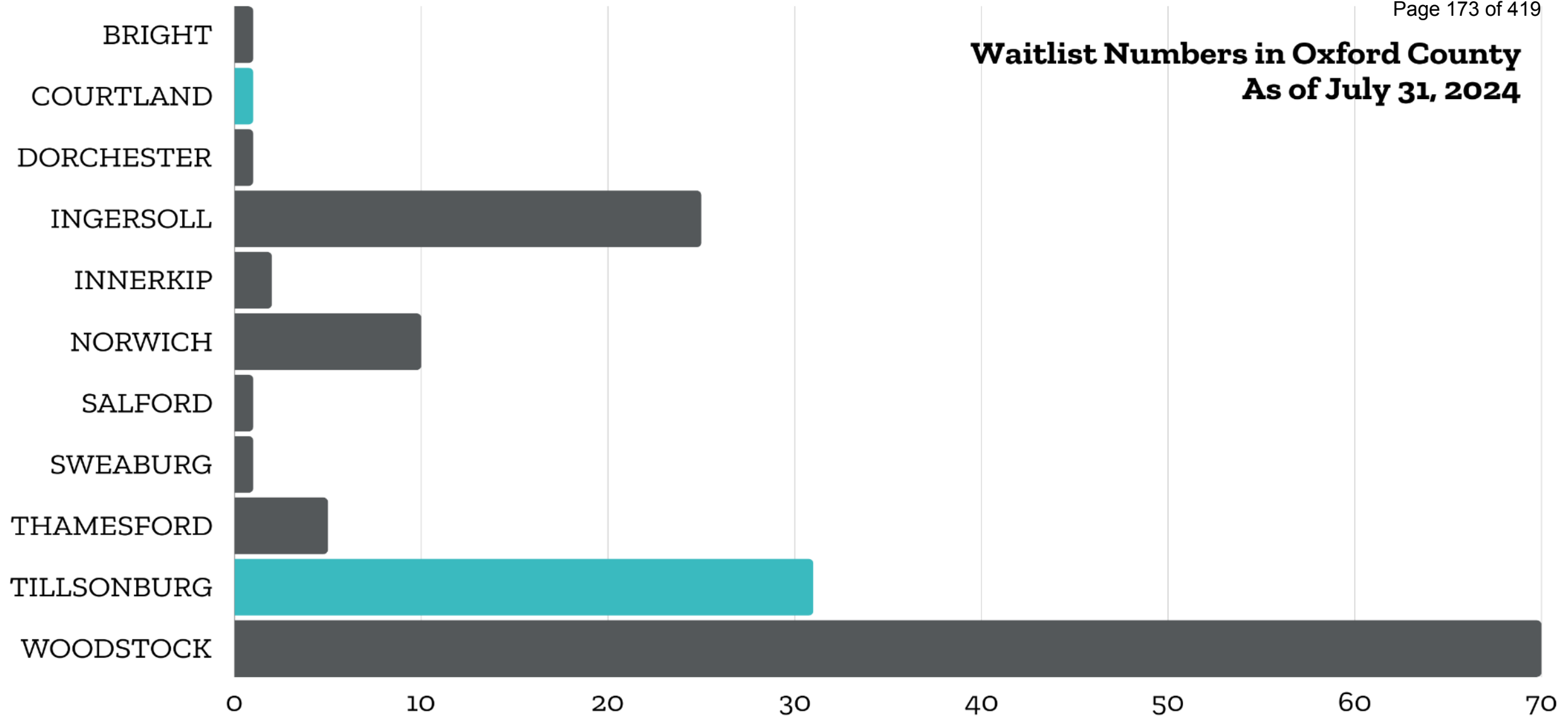
Last year, BBBSOC saw an over **200% increase** in applications for service from the previous year

In the first quarter of 2024, we had already received 100 applications.

Pandemic-induced negative impacts on:

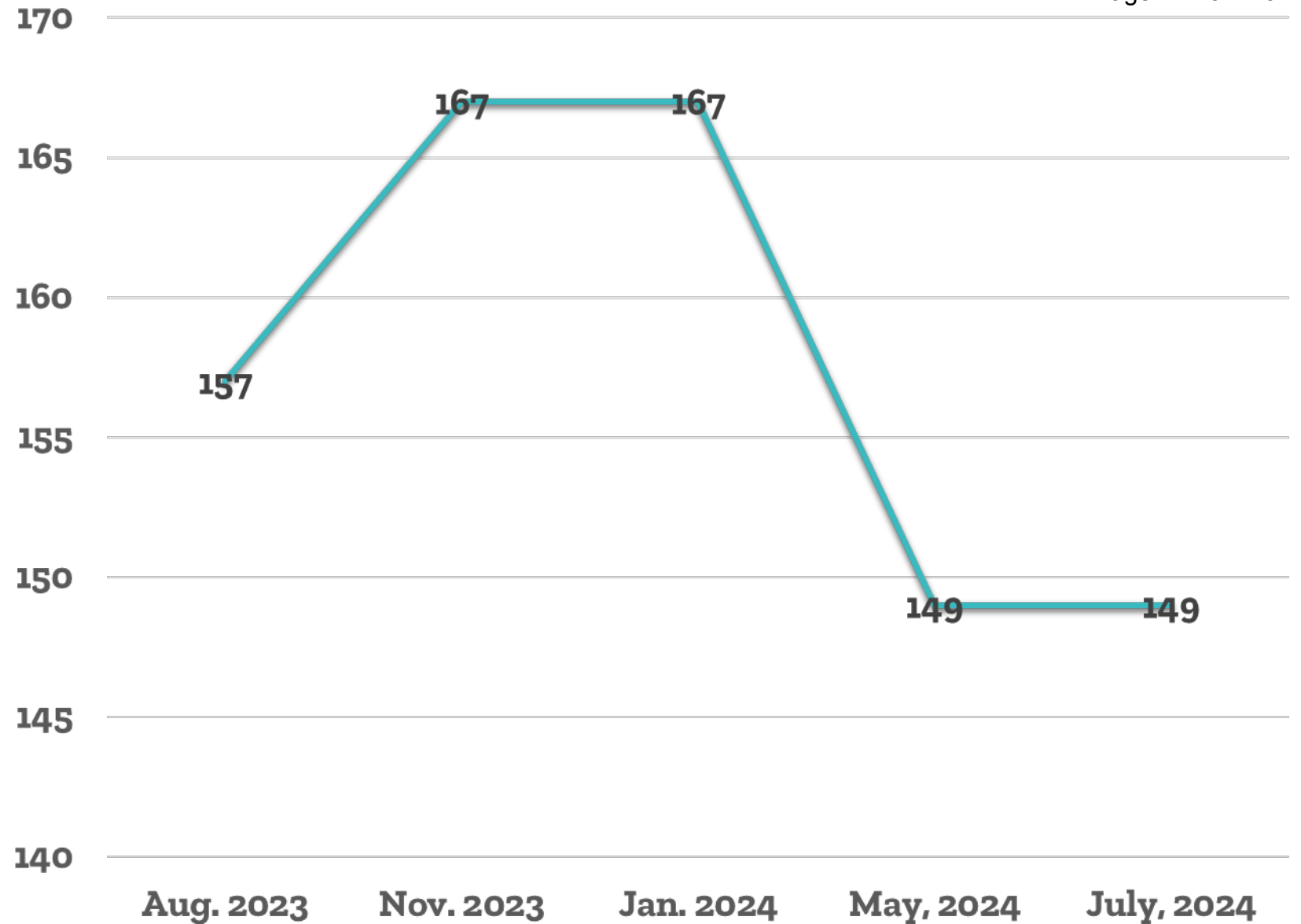
Mental Health  
Education  
Social Competencies

# Waitlist Numbers in Oxford County As of July 31, 2024

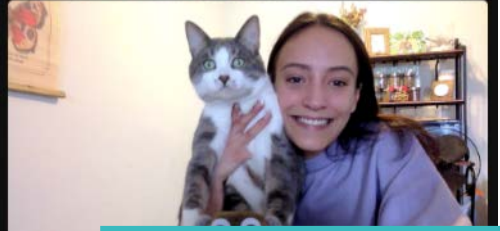


We saw our waitlist numbers decrease through the first quarter of 2024.

Unfortunately, this has slowed down and the numbers have remained unchanged over three months.



# HOW WE DO, WHAT WE DO!



STRONG & PASSIONATE TEAM

DEDICATED VOLUNTEERS



# HOW WE ARE FUNDED

What you may not know is, BBBSOC does **NOT** receive ongoing government funding - any funding we receive from government entities involves an application for a grant(s).



Our funding comes from:

- United Way Oxford
- Fundraising Events
- Sponsors
- Donors
- Grants



# WHAT'S OUR BIGGEST NEEDS?

# MENTORS & FUNDING!



# WHAT CAN TILLSONBURG DO? HELP BBBS SAY YES!

You can support BBBSOC by:

- Highlighting what we're doing in your community,
- Encourage folks to consider mentoring,
- Attend our events,
- Share our social media posts and content.



# Testimonials From A Caregiver:

"My son has experienced a lot of mistrust from male figures in his life. Trust isn't something that comes easy for him. His mentor has shown patience and built trust with my son. (My son) looks forward to every time (his mentor) comes and does whatever he can to prevent (his mentor) from leaving."



# Testimonial From A Mentee:

"He's a really kind and caring person who really listens to people. He's been able to help me find some logic when my anxiety gets too much for me."

# Testimonials From A Mentor:

“I can already see a lifelong friendship being built.”





# BUILDING BRIGHTER FUTURES... TOGETHER!





# QUESTIONS?

---

Chantal Desmarchais  
*(She/Her)*

Group Mentoring Coordinator  
[chantal.desmarchais@bigbrothersbigsisters.ca](mailto:chantal.desmarchais@bigbrothersbigsisters.ca)



## **DECISION LETTER – APPROVAL OF 2023 AUDITED FINANCIAL STATEMENTS**

DTBIA Special Board of Management Meeting

Wednesday, July 17<sup>th</sup>, 2024

Moved by: E. Odorjan      Seconded by: A. Biggar

**THAT the 2023 audited financial statements of the DTBIA hereby be approved and that the Chair and Treasurer be authorized to sign the “representation letter” dated today’s date.**

**Note:**

- 1) This decision letter is to be distributed to the Clerk’s Office and Finance Department of the Town of Tillsonburg.**
- 2) The signed representation letter is to be sent to the corporate offices of the auditor:**

**Attention Whitney Deane, Partner – Millard, Rouse, Rosebrugh LLP – 96 Nelson Street, Brantford, ON.**

**Carried: ✓ Approved by: *B. Parsons***

DTBIA Special Board of Management meeting - 07/17/2024

**DOWNTOWN TILLSONBURG  
BUSINESS IMPROVEMENT AREA**

**FINANCIAL STATEMENTS  
For the year ended December 31, 2023**



**DOWNTOWN TILLSONBURG  
BUSINESS IMPROVEMENT AREA**

**For the year ended December 31, 2023**

**INDEX**

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FINANCIAL STATEMENTS	
Statement of Financial Position	3
Statement of Operations and Accumulated Surplus	4
Statement of Change Net Financial Assets	5
Statement of Cash Flows	6
Notes to the Financial Statements	7 - 11

## INDEPENDENT AUDITORS' REPORT

To the Members of Downtown Tillsonburg Business Improvement Area

### Qualified Opinion

We have audited the financial statements of Downtown Tillsonburg Business Improvement Area (the 'BIA' or 'local board'), which comprise the statement of financial position as at December 31, 2023, the statements of operations and accumulated surplus, change in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the local board as at December 31, 2023, and the results of its operations, its changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### Basis for Qualified Opinion

In common with many organizations, the local board derives revenue from donations and other contributions the completeness of which is not susceptible of satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the local board and we were not able to determine whether any adjustments might be necessary to revenues for the years ended December 31, 2023 and 2022 and, annual surplus, accumulated surplus and net financial assets as at January 1 and December 31 for both the 2023 and 2022 years. Our audit opinion on the financial statements for the year ended December 31, 2022 was also modified accordingly because of the possible effects of this limitation in scope.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of Financial Statements* section of our report. We are independent of the BIA 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 qualified opinion.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, 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 BIA's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the BIA or to cease operations, or has no realistic alternative but to do so.

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

### Auditors' 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 auditors' 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 generally accepted auditing standards will always detect a material misstatement when it exists.

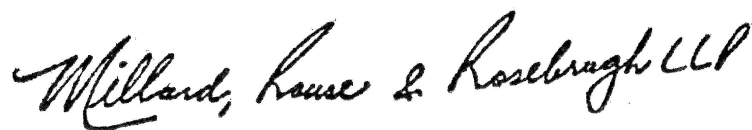
Page 1

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 generally accepted auditing standards, 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 BIA'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 BIA's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the BIA 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.



July 17, 2024  
Brantford, Ontario

CHARTERED PROFESSIONAL ACCOUNTANTS  
Licensed Public Accountants

**DOWNTOWN TILLSONBURG BUSINESS IMPROVEMENT AREA****STATEMENT OF FINANCIAL POSITION**

As at December 31	2023	2022
<b>Financial Assets</b>		
Cash	81,080	89,061
Accounts receivable	25,104	8,339
Harmonized sales tax recoverable	15,464	7,808
Due from Town of Tillsonburg	-	3,145
	121,648	108,353
<b>Liabilities</b>		
Accounts payable and accrued liabilities	75,693	20,061
Employee deductions payable	1,840	3,098
Due to the Town of Tillsonburg (Note 8)	21,283	-
Deferred income	4,657	-
Loan payable (Note 9)	30,000	-
	133,473	23,159
<b>Net Financial Assets</b>	<b>(11,825)</b>	<b>85,194</b>
<b>Non-Financial Assets</b>		
Tangible capital assets (Note 3)	39,901	-
Intangible assets (Note 4)	13,120	-
Inventory	496	1,805
Prepaid expenses	720	720
	54,237	2,525
<b>Net Assets</b>	<b>42,412</b>	<b>87,719</b>
<b>Accumulated Surplus (Note 6)</b>	<b>42,412</b>	<b>87,719</b>

*APPROVED ON BEHALF OF THE BOARD*

\_\_\_\_\_ *Director*

\_\_\_\_\_ *Director*

**DOWNTOWN TILLSONBURG BUSINESS IMPROVEMENT AREA****STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS**

<b>For the year ended December 31</b>	<b>Budget</b>	<b>2023</b>	<b>2022</b>
<b>Revenues</b>			
Tax levy - Town of Tillsonburg	166,940	167,182	159,935
Facade improvement plan	35,000	32,743	19,700
Capital contribution - Town of Tillsonburg	15,000	15,000	-
Memorandum of understanding	40,680	35,115	30,534
Grants and wages subsidies	116,955	53,484	51,687
Other income (Note 7)	128,385	48,960	17,811
Interest	400	710	640
Donations	2,500	2,801	2,000
	505,860	355,995	282,307
<b>Expenses</b>			
Maintenance and beautification	51,596	15,979	8,208
Operational	316,741	288,155	242,562
AGM	1,588	3,063	2,005
Debt payments	18,917	14,452	14,046
Special projects	70,000	34,492	56,486
Marketing and events	33,796	14,197	8,063
Bad debt expense	-	109	9,900
Amortization	-	7,041	-
	492,638	377,488	341,270
<b>Operating Surplus (Deficiency)</b>	13,222	(21,493)	(58,963)
<b>Professional Fees - Human Resources</b>	-	23,814	-
<b>Excess (Deficiency) of Revenues over Expenses</b>	13,222	(45,307)	(58,963)
<b>Accumulated Surplus - Beginning of Year</b>	-	87,719	146,682
<b>Accumulated Surplus - End of Year</b>	-	42,412	87,719

**DOWNTOWN TILLSONBURG BUSINESS IMPROVEMENT AREA****STATEMENT OF CHANGE IN NET FINANCIAL ASSETS**

<b>For the year ended December 31</b>	<b>2023</b>	<b>2022</b>
<b>Annual Surplus (Deficit)</b>	(45,307)	(58,963)
Change in prepaid expenses	-	(120)
Change in inventory	1,309	-
Purchase of capital assets and intangibles	(60,062)	-
Amortization of capital assets	7,041	-
<b>Increase (Decrease) in Net Financial Assets</b>	<b>(97,019)</b>	<b>(59,083)</b>
<b>Net Financial Assets - Beginning of Year</b>	<b>85,194</b>	<b>144,277</b>
<b>Net Financial Assets - End of Year</b>	<b>(11,825)</b>	<b>85,194</b>

**DOWNTOWN TILLSONBURG BUSINESS IMPROVEMENT AREA****STATEMENT OF CASH FLOWS**

<b>For the year ended December 31</b>	<b>2023</b>	<b>2022</b>
<b>Cash Flows from Operating Activities</b>		
Excess (Deficiency) of Revenues over Expenses	(45,307)	(58,963)
Charges (credits) to income not involving cash		
Amortization	7,041	-
	(38,266)	(58,963)
Change in non-cash working capital balances		
Accounts receivable	(16,765)	2,724
Inventory	1,309	-
Prepaid expenses	-	(120)
Accounts payable	55,632	11,552
Harmonized sales tax receivable	(7,656)	3,994
Loans receivable - BIA Relief Program	-	6,085
Employee deductions payable	(1,258)	(846)
Deferred income	4,657	
	(2,347)	(35,574)
<b>Cash Flows from Financing Activities</b>		
Advances of loans	30,000	-
Due to the Town of Tillsonburg	24,428	(3,261)
	54,428	(3,261)
<b>Cash Flows from Capital Activities</b>		
Purchase of tangible capital assets and intangibles	(60,062)	-
<b>Net Decrease in Bank</b>	(7,981)	(38,835)
<b>Opening Bank</b>	89,061	127,896
<b>Closing Bank</b>	81,080	89,061

## DOWNTOWN TILLSONBURG BUSINESS IMPROVEMENT AREA

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2023

---

#### 1. DESCRIPTION OF BUSINESS

---

The Downtown Tillsonburg Business Improvement Area is a non-profit, local board as created under the Municipal Act, RSO Ontario. The board oversees the improvement, beautification, and maintenance of municipally-owned land, buildings, and structures in the designated area beyond that provided at the expense of the municipality generally and to promote the area as a business and shopping area.

#### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

---

The financial statements of the Downtown Tillsonburg Business Improvement Area are prepared by management in accordance with Canadian public sector accounting standards as recommended by the Public Sector Accounting Board of CPA Canada.

##### (a) Basis of Accounting

Revenues and expenses are recorded on the accrual basis, whereby they are reflected in account in the period in which they have been earned and incurred respectively, whether or not such transactions have been settled by the receipt or payment of money.

##### (b) Fund Accounting

The Downtown Tillsonburg Business Improvement Area follows the principles of fund accounting. The Downtown Tillsonburg Business Improvement Area operates with one general fund. The general fund records amount used for the day to day operations. The Restricted fund records contributions restricted for the facade improvement plan. See Note 5.

##### (c) Revenue Recognition

Restricted contributions related to the facade improvement plan operations are recognized as revenue of the restricted fund in the year in which the contributions are received.

Unrestricted contributions are recognized as revenue of the general fund in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Government transfers are recognized in the financial statements as revenues in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met and reasonable estimates of the amounts can be made.

##### (d) Financial Instruments

Financial instruments are recorded at the fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains or losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

The local board's financial instruments consist of cash, accounts receivable, investments and accounts payable. The amortized cost of these financial instruments approximate their carrying values, unless otherwise noted.



## DOWNTOWN TILLSONBURG BUSINESS IMPROVEMENT AREA

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2023

#### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

**(e) Measurement Uncertainty**

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

**(f) Inventory**

Inventory is valued at the lower of cost and net realizable value with the cost being determined on a first-in, first-out basis.

**(g) Gifts in Kind**

Donated goods, services and facilities are not reported in these financial statements.

**(h) Tangible Capital Assets**

Tangible capital assets are stated at cost. Amortization is provided for in the accounts as follows:

Computer Equipment	30% declining balance
Fixtures and Equipment	30% declining balance

In the year of acquisition, amortization is provided for at one-half of the above rates. No amortization is provided for in the year of disposal.

**(i) Intangible Assets**

Intangible assets are stated at cost. Amortization is provided for on a 5 year straight line basis.

In the year of acquisition, amortization is provided for at one-half of the above rate. No amortization is provided for in the year of disposal.

3. TANGIBLE CAPITAL ASSETS	Cost	Accumulated Amortization	2023	2022
Computer equipment	780	117	663	-
Fixtures and equipment	46,162	6,924	39,238	-
	46,942	7,041	39,901	-

## DOWNTOWN TILLSONBURG BUSINESS IMPROVEMENT AREA

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2023

4. INTANGIBLE ASSETS	Cost	Accumulated Amortization	2023	2022
Software	13,120	-	13,120	-
The software is not currently in use as of year end, no amortization will be taken until asset is in use.				
5. RESTRICTED FUNDS			2023	2022
During the year the following activity occurred within the restricted fund:				
<b>Facade Improvement Plan (FIP)</b>				
Opening balance			156,622	183,608
Contributions received during the year			35,000	19,700
Qualified expenditures during the year			(34,492)	(66,386)
Transfer from general fund			35,000	19,700
Restricted funds - closing balance			192,130	156,622
6. ACCUMULATED SURPLUS			2023	2022
Accumulated surplus consists of the following:				
Accumulated deficit from operations			(149,718)	(68,903)
Restricted fund - Facade Improvement Plan (Note 5)			192,130	156,622
			42,412	87,719
7. OTHER INCOME			2023	2022
Sponsorship/donation			29,864	8,090
Rental income			11,405	3,786
Event ticket sales and miscellaneous income			7,691	5,935
			48,960	17,811

## DOWNTOWN TILLSONBURG BUSINESS IMPROVEMENT AREA

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2023

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#### 8. DUE TO TOWN OF TILLSONBURG

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Included within the amounts due to the Town of Tillsonburg is a payable of \$20,384 that will be repaid via four installments in 2024 of \$5,096 plus interest. Interest on this balance is being charged at 5.25% per annum. The remaining balance is due within 30 days.

#### 9. LOAN PAYABLE

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The loan payable balance consists of a loan taken out by the Town of Tillsonburg on behalf of the BIA. The loan is due in blended semi annual installments of \$5,467, bearing interest at the rate of 5.22% per annum. Required principal payments over the next three years are:

2024 -	\$14,420
2025 -	\$10,252
2026 -	\$5,328

#### 10. COMPARATIVE FIGURES

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Certain of the prior year's figures, provided for purposes of comparison, have been reclassified to conform with the current year's presentation.

#### 11. FINANCIAL INSTRUMENTS

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The BIA has identified the following financial risks:

##### **Credit Risk**

Credit risk is the risk that one party to a financial asset will cause a financial loss for the company by failing to discharge an obligation. The BIA's credit risk is mainly related to accounts receivable. The BIA provides credit to its clients in the normal course of operations. The risk of loss is considered remote.

##### **Liquidity Risk**

Liquidity risk is the risk of being unable to meet cash requirements or to fund obligations as they become due. Trade payable and accrued liabilities are generally paid within 30 days. This risk has increased from the prior year due to an increased deficit in the operating fund.

## DOWNTOWN TILLSONBURG BUSINESS IMPROVEMENT AREA

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2023

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#### 12. COMMITMENT

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The Town of Tillsonburg incurred debt on behalf of the Downtown Tillsonburg Business Improvement Area related to the acquisition of LED streetlights. The Downtown Tillsonburg Business Improvement Areas has committed to reimburse the Town of Tillsonburg for the principal and interest payments on this debt. The outstanding commitment as at December 31, 2023 was \$69,000 (2022 - \$69,000). The commitment will be complete in December of 2028 and payments over the next five years are as follows:

2024 - \$13,297
2025 - \$12,914
2026 - \$12,537
2027 - \$12,162
2028 - \$11,784

##### **Office**

The Downtown Tillsonburg Business Improvement Area has a rental agreement with the Tillsonburg Town Centre for office space at the rate of \$1,000 per month for the offices located at 164 Broadway, Unit 10, Tillsonburg, ON. The amounts are expensed as incurred and the lease is renewed annually under similar terms.

##### **Other**

The Downtown Tillsonburg Business Improvement Area has a vehicle lease agreement with monthly charges of \$655 plus HST, expiring in May 2024.

The Organization has also signed a commitment for \$10,500 for work to be completed, to date \$6,000 has been paid of this commitment.

#### 13. RELATED PARTY TRANSACTIONS

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All related party transactions are considered to be in the normal course of operations and are recorded at the exchange amount agreed to by the related parties.

#### 14. SUBSEQUENT EVENTS

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Subsequent to year end, a new vehicle lease agreement was signed. The lease is for a twenty four month period with monthly payments of \$655 plus HST.

#### 15. COVID-19 PANDEMIC

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In March 2020, the World Health Organization declared COVID-19 to be a global pandemic. The BIA is closely monitoring its operations, liquidity, and capital resources and is actively working to minimize the current and future impact of this unprecedented situation.

As of the date of issuance of these financial statements, the full impact to the BIA's financial position is not known.



July 17, 2024

Millard, Rouse and Rosebrugh LLP

96 Nelson Street

Brantford, Ontario N3T 5N3

Dear Sir/Madame:

This representation letter is provided in connection with your audit of the financial statements of Downtown Tillsonburg Business Improvement Area for the year ended December 31, 2023 for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with Canadian public sector accounting standards.

In making the representations outlined below, we took the time necessary to appropriately inform ourselves on the subject matter through inquiries of entity personnel with relevant knowledge and experience, and, where appropriate, by inspecting supporting documentation.

We confirm that (to the best of our knowledge and belief):

### **1. Financial Statements**

We have fulfilled our responsibilities as set out in the terms of the audit engagement dated November 20, 2023 for:

- a. Preparing and fairly presenting the financial statements in accordance with Canadian public sector accounting standards;
- b. Providing you with:
  - i. Access to all information of which we are aware that is relevant to the preparation of the financial statements, such as:
    - a. Accounting records, supporting data and other relevant documentation,
    - b. Minutes of meetings (such as shareholders, board of directors and audit committees) or summaries of actions taken for which minutes have not yet been prepared, and
    - c. Information on any other matters, of which we are aware, that is relevant to the preparation of the financial statements;\*
  - ii. Additional information that you have requested from us for the purpose of the audit; and
  - iii. Unrestricted access to persons within the entity from whom you determine it necessary to obtain audit evidence.
- c. Ensuring that all transactions have been recorded in the accounting records and are reflected in the financial statements; and
- d. Designing and implementing such internal control as we determined is necessary to enable the

-2-

preparation of financial statements\* that are free from material misstatement, whether due to fraud or error. We have also communicated to you any deficiencies in the design and implementation or the maintenance of internal control over financial reporting of which management is aware.

## **2. Fraud and Non-Compliance**

We have disclosed to you:

- a. All of our knowledge in relation to actual, alleged or suspected fraud affecting the entity's financial statements involving:
  - i. Management;
  - ii. Employees who have significant roles in internal control; or
  - iii. Others where the fraud could have a material effect on the financial statements;
- b. All of our knowledge in relation to allegations of fraud or suspected fraud communicated by employees, former employees, analysts, regulators or others;
- c. All known instances of non-compliance or suspected non-compliance with laws and regulations, including all aspects of contractual agreements that should be considered when preparing the financial statements;
- d. All known, actual, or possible litigation and claims that should be considered when preparing the financial statements; and
- e. The results of our risk assessments regarding possible fraud or error in the financial statements.

## **3. Related Parties**

We confirm that there were no related-party relationships or transactions that occurred during the period.

## **4. Estimates**

We acknowledge our responsibility for determining the accounting estimates required for the preparation of the financial statements in accordance with Canadian public sector accounting standards. Those estimates reflect our judgment based on our knowledge and experience of past and current events, and on our assumptions about conditions we expect to exist and courses of action we expect to take. We confirm that the methods, significant assumptions and the data used by us in making accounting estimates and related financial statement disclosures, including those measured at fair value, are appropriate to achieve recognition, measurement or disclosure that is in accordance with Canadian public sector accounting standards.

## **5. Subsequent Events**

All events subsequent to the date of the financial statements and for which Canadian public sector accounting standards requires adjustment or disclosure have been adjusted or disclosed.

## **6. Commitments, Contingent Liabilities/Assets, Guarantees**

There are no additional commitments, contingent liabilities/assets or guarantees (written or oral) that should be disclosed in the financial statements. This includes liabilities arising from contract terms, illegal acts or possible illegal acts, and environmental matters that would have an impact on the financial statements.

## **7. Adjustments**

We have reviewed, approved and recorded all of your proposed adjustments to our accounting records. This includes journal entries, changes to account coding, classification of certain transactions and preparation of, or changes to, certain accounting records.

**8. Misstatements**

The effects of uncorrected misstatements are immaterial, individually and in aggregate, to the financial statements as a whole. A list of the uncorrected misstatements, including the reasons why they were not corrected, is attached to this letter.

**9. Other Representations**

All significant accounting policies are disclosed in the financial statements and are consistent with those used in the previous period.

We have complied with all the terms and conditions of all contractual agreements that could have a material effect, in the event of non-compliance, on the financial statements.

We have recorded in the accounts all known liabilities of our entity as at except for trivial amounts.

We have evaluated whether there are indicators of impairment for all financial assets measured at cost or amortized cost, and where there has been a significant adverse change in the expected timing or amount of future cash flows from a financial asset or group of similar financial assets, we have assessed whether a reduction in the carrying value is necessary.

When an impairment is necessary, the carrying amount of the asset, or group of assets, has been reduced to the highest of the cash flows expected to be generated by holding the asset, the amount that could be realized by selling the asset and the amount that the entity expects to realize by exercising any right to collateral held to secure repayment of the asset net of all costs necessary to exercise those rights. The amount of the decline in fair value has been included in net income in the period incurred.

We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements.

We have approved all journal entries and other adjustments proposed by you, and they have been included in our financial statements.

All liabilities and contingencies, including those associated with guarantees, whether written or oral, have been disclosed to you and are appropriately reflected in the financial statements. eased, a reversal of the previously recognized impairment loss has been recognized in earnings.

The nature of all material measurement uncertainties has been appropriately disclosed in the financial statements, including all estimates where it is reasonably possible that the estimate will change in the near term and the effect of the change could be material to the financial statements.

The accounts receivable reflected in the accounts constitute valid claims against customers and other debtors. They do not include amounts for goods shipped on consignment, approval or under repurchase commitments, or for goods shipped after .

Receivables known to be uncollectible have been written off, and adequate provision has been made for anticipated adjustments or losses in connection with the collection of receivables.

We have disclosed to you the identity of all related parties and all related-party relationships and transactions of which we are aware. This includes sales, purchases, loans, transfers of assets, liabilities and services, leasing agreements, guarantees, non-monetary transactions, and transactions for no consideration for the period ended as well as related balances due to or from such parties at the period end.

Related-party transactions have been properly measured and disclosed in the financial statements, and we confirm our belief that any receivable balances are fully collectable.

We have recorded all revenue that met the following criteria:

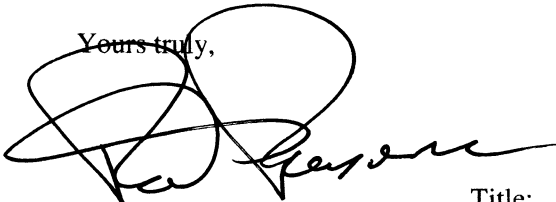
- a. Persuasive evidence of an arrangement exists;
- b. Delivery has occurred, or services have been rendered;
- c. Price is fixed or determinable; and
- d. Collectability is reasonably assured

There have been no events between the balance sheet date and the date of this letter that would require recognition or disclosure in the financial statements.

We have disclosed to you all known instances of non-compliance or suspected non-compliance with our funding and grant agreements.

There are no outstanding commitments for the Facade Improvement Plan at December 31, 2023.

Yours truly,

  
\_\_\_\_\_  
Title: CHAIR

Name of Chief Executive Officer or equivalent and title

ROBERT PARSONS

  
\_\_\_\_\_  
Title: Treasurer

Name of Chief Financial Officer or equivalent and title



Description	Circumstances of occurrence	Amount of over (under) misstatement in the financial statements before making any adjustment for the effect of income taxes						Corrected? Yes/No
		W/P ref.	Assets	Liabilities	Pre-tax income	Equity	Financial statement disclosures	
Uncorrected misstatements carried forward	\$	-	-	-	-	-	-	▶
To record uncorrected variance in visa account at year end	\$	88.2	-	(1,216)	1,216	1,216		NO
	\$	-	-	-	-	-	-	▶
	\$	-	-	-	-	-	-	▶
	\$	-	-	-	-	-	-	▶
	\$	-	-	-	-	-	-	▶
	\$	-	-	-	-	-	-	▶
	\$	-	-	-	-	-	-	▶
	\$	-	-	-	-	-	-	▶
	\$	-	-	-	-	-	-	▶
	\$	-	-	-	-	-	-	▶
	\$	-	-	-	-	-	-	▶
	\$	-	-	-	-	-	-	▶
<b>Total of identified misstatements during the audit</b>		-	-	(1,216)	1,216	1,216		
Misstatements corrected by management		-	-	-	-	-	-	
<b>Total uncorrected misstatements</b>		-	-	(1,216)	1,216	1,216		
Effect of uncorrected misstatements on income taxes		-	-	-	-	-	-	
Effect of uncorrected misstatements from prior periods		-	-	-	-	-	-	
Uncorrected misstatements to be carried forward		-	-	(1,216)	1,216	1,216		



**Subject: Airport Advisory Committee Recommendation – Tillsonburg Regional Airport Communications Procedure**

**Report Number:** CS 24-090

Committee Name: Airport Advisory Committee

Submitted by: Tanya Daniels, Director of Corporate Services/Clerk and Julie Ellis, Deputy Clerk

Meeting Type: Council Meeting

Meeting Date: Monday, September 9, 2024

**RECOMMENDATION**

- A. THAT report CS-24-090 titled “Airport Advisory Committee Recommendation – Tillsonburg Regional **Airport Communications Procedure**” be received as information; and
- B. THAT Council approve the Tillsonburg Regional Airport Communications Procedure.

**BACKGROUND**

At the June 27, 2024 meeting of the Tillsonburg Airport Advisory Committee, the Manager of Public Works presented report OPD 24-042 “Tillsonburg Regional Airport Communications Procedure” which presented a proposed Airport Communications Procedure.

As a result, the Airport Advisory Committee passed the following resolution:

**OPD-24-042 - CYTB 100 - Tillsonburg Regional Airport Communications Procedure**

**Resolution # 3**

**Moved By:** Chris Parker

**Seconded By:** John Britton

THAT report OPD 24-042 titled Tillsonburg Regional Airport Communications Procedure be received as information; and

THAT the proposed Tillsonburg Regional Airport Communications Procedure be sent to Council for approval.

**Carried**

CS 24-090 Airport Advisory Committee Recommendation – Tillsonburg Regional Airport Communications Procedure

**DISCUSSION**

N/A

**CONSULTATION**

Director of Operations and Development

**FINANCIAL IMPACT/FUNDING SOURCE**

N/A

**CORPORATE GOALS**

- Lifestyle and amenities
- Customer service, communication and engagement
- Business attraction, retention and expansion
- Community growth
- Connectivity and transportation
- Not Applicable

Does this report relate to a specific strategic direction or project identified in the Community Strategic Plan? Please indicate section number and/or any priority projects identified in the plan.

**Goal** – The Town of Tillsonburg will strive for excellence and accountability in government, providing effective and efficient services, information, and opportunities to shape municipal initiatives.

**Strategic Direction** – Engage community groups, including advisory committees and service organizations, in shaping municipal initiatives.

**Priority Project** – *Short Term* - Municipal service review

**ATTACHMENTS**

Appendix A – Report OPD 24-042 “Tillsonburg Regional Airport Communications Procedure” (Presented at the June 27, 2024 Tillsonburg Airport Advisory Committee Meeting

Appendix B – Proposed Tillsonburg Regional Airport Communications Procedure

**Subject: Tillsonburg Regional Airport Communications Procedure****Report Number:** OPD 24-042

Department: Operations and Development Department

Submitted by: Richard Sparham, Manager of Public Works

Meeting Type: Advisory Committee Meeting

Meeting Date: Thursday, June 27, 2024

**RECOMMENDATION**

THAT report OPD 24-042 titled Tillsonburg Regional Airport Communications Procedure be received as information.

**BACKGROUND**

The Tillsonburg Regional Airport, code name CYTB, is classified as a registered aerodrome owned and operated by the Town of Tillsonburg and governed by Town Council and advised by the Tillsonburg Airport Advisory Committee (TAAC). The airport primarily serves flight training providers, private and corporate aircraft owners and operators, charters and aerial work activities and flying clubs and gliders.

In the past, confusion as to how to best voice and bring forth any concerns at the Airport, has caused delays in properly addressing these concerns which has created unwarranted delays and misinformation.

**DISCUSSION**

The development and approval of the attached Communications Procedure will provide a dictated avenue by which the attendants, lessees, airport business owners, aviation visitors as well as the public can have a means to voice any specific concerns of operations at the airport can be communicated, responded and clarity or resolution can be provided both to the complainant and the airport community as a whole.

**CONSULTATION**

- Director of Operations and Development

**FINANCIAL IMPACT/FUNDING SOURCE**

No financial impact

OPD 24-042 Tillsonburg Regional Airport Communications Procedure

**CORPORATE GOALS**

- Lifestyle and amenities
- Customer service, communication and engagement
- Business attraction, retention and expansion
- Community growth
- Connectivity and transportation
- Not Applicable

Does this report relate to a specific strategic direction or project identified in the Community Strategic Plan? Please indicate section number and/or any priority projects identified in the plan.

**Goal –**

**Strategic Direction –**

**Priority Project –**

**ATTACHMENTS**

Appendix A – CYTB 100 Tillsonburg Regional Airport Communications Procedure

	SOP # <b>CTYB 100</b>	REV # <b>2</b>
	EFFECTIVE: <b>July 2024</b>	
SUBJECT: <b>Tillsonburg Regional Airport Communications Procedure</b>	LAST REVISED: <b>September 2024</b>	

## 1.0 **PURPOSE**

To provide a prescribed avenue by which the attendants, lessees, airport business owners, aviation visitors as well as the public can have a means to voice any specific concerns of operations at the airport can be communicated, responded and clarity or resolution can be provided both to the complainant and the airport community as a whole.

The objective of this Tillsonburg Regional Airport Communications Procedure is to:

- establish guidelines for the paths and methods to best communicate concerns or request clarity of operations and/or procedures at the airport;
- ensure the Airport Manager, or appropriate person, is duly made aware of any issues;
- ensure relative legislation is adhered to;
- meet Corporate goals;
- track any issues and there resolutions; and
- mitigate any delays or confusion as to who to best contact.

## 2.0 **DEFINITIONS**

**Airport Manager** – is the representative responsible for overseeing the daily operations at the Tillsonburg Regional Airport.

**MESH** – is a computer application, both available on the airport website as well as a cellphone app, permitting a user to enter their concerns which would be directly reported to the Airport Manager

## 3.0 **INTRODUCTION**

The Tillsonburg Regional Airport, code name CYTB, is classified as a registered aerodrome owned and operated by the Town of Tillsonburg and governed by Town Council and advised by the Tillsonburg Airport Advisory Committee (TAAC). The airport primarily serves flight training providers, private and corporate aircraft owners and operators, charters and aerial work activities and flying clubs and gliders.

This procedure is developed to ensure appropriate communications are followed to address any concerns are provided in a direct and focused manner to the appropriate personnel to mitigate confusion and delays which can be due to communicating issues and concerns to the wrong individuals.

## 4.0 **PROCEDURE**

The following avenue is the most appropriate course of action to take when communicating any concerns at the Airport:

### 4.1 **Airport Manager**

This can be accomplished in three methods:

- **MESH reporting (Preferred)** – MESH is an online tool used to communicate any concerns at the airport (and corporately for that matter). This can be accomplished online and we can provide a tutorial on how this is done, if you'd like. As the preferred option, this tool will provide a work order/ticket and essentially creates tracking mechanism.
  - This tool can also be accessed through the [Report a Problem](#) function
- Email – [airportmanager@tillsonburg.ca](mailto:airportmanager@tillsonburg.ca)
- Telephone or stop by and see them directly

### 4.2 **Manager of Public Works**

If needs/concerns are not being addressed, are not adequately responded to in a timely manner or the concern involves the Airport Manager, please contact the Manager of Public Works:

- Email – [rsparham@tillsonburg.ca](mailto:rsparham@tillsonburg.ca)
- Telephone – 519-688-3009 ext. 4420

### 4.3 **Director of Operations and Development**

If needs/concerns are not being addressed by either of the two above or are not adequately responded to in a timely manner, please contact the Director of Operations and Development:

- Email – [jgraham@tillsonburg.ca](mailto:jgraham@tillsonburg.ca)
- Telephone – 519-688-3009 ext. 4400

### 4.4 **Tillsonburg Airport Advisory Committee** (as a delegate)

As a Council appointed advisory committee, the committee meetings are a reasonable course of action for the public to apply to speak to the Committee as a delegate to have their concerns addressed in a public forum within the limitations of the Airport Advisory Committee Terms of Reference.

## 5.0 **RELATED DOCUMENTS**

N/A

**6.0 REFERENCE MATERIALS**

## REVISION HISTORY

Date	Revision	Description of changes	Manager Approval	Director Approval
July 2024	1	NEW PROCEDURE	✓	
Sept. 2024	2	MINOR EDITS		✓



**Subject: AMO Conference****Report Number:** MYR 24-03

Department: Office of the Mayor

Submitted by: Deb Gilvesy

Meeting Type: Council Meeting

Meeting Date: Monday, September 9, 2024

**RECOMMENDATION**

THAT Report MYR-24-03 AMO Conference be received as information.

**BACKGROUND**

The CAO, the Deputy Mayor and Councillor Spencer attended the annual AMO Conference in Ottawa from August 18th to August 21<sup>st</sup>.

**DISCUSSION**

The following information provided are key discussion points with regards to delegations that took place at the Conference.

**1. Ministry of Transportation**

- Town looking for continuation of funding for Inter Community Transit System
- Funding support tentatively ending April 1, 2025
- Town operates system on behalf of County of Oxford users/riders
- No funding could leave approximately 3,000 commuters stranded
- Deficit without Provincial funding estimated to be \$305,163 in 2025-26 and \$306,718 in 2026-27

**2. Ministry of Health**

- Key messaging involves funding for Ingersoll Nurse Practitioner-Led Clinic, application in since 2017
- Discussion regarding retiring and moving doctors
- Could essentially add another 4900 unattached patients

MYR 23-03

- Town is hub of three counties servicing greater area of over 150,000 people
- More strain on Hospital Emergency Department
- Local health care leaders are working on plans however need government support in form of funding
- Town has been actively involved and are financially supporting health care recruitment in conjunction with TDMH
- Town seeking information on best practices and avenues for recruitment and retention
- Town also asking that the Ministry re-consider how Nurse Led- Practitioners are funded as to not effect doctors funding levels
- 911 PSAP's not transmitting number and location data through 911
- 911 information needs to be shared with other emergency agencies

### **3. Ministry of Infrastructure**

- The Town is seeking funding for the Kinsmen Pedestrian Bridge
- Funds to be used to widen, secure foundation, installation of non-slip surface and a bike lane and improving greater accessibility
- High volume pedestrian bridge (500 to 700 pedestrians per day)
- \$4.5 to \$5 million project
- Bridge fastly approaching end of life, constructed in 1910
- Bridge is an important connection to downtown core

### **4. Solicitor General**

- thank you for NG-911 funding
- serious problem regarding sharing of number and location data between PSAP's that needs to be urgently resolved
- emergency 911 calls from landlines and cell phones have a number location attached to phone to help speed dispatch and response
- Central ambulance and police receiving agencies do not transfer the emergency call through the E 911 network thus the number and location is not being shared with other agencies
- Asking that Minister of Health and Solicitor General must mandate that critical number and location data for all landline and cell phones through 911 be shared
- Also inquired as to whether future funding operations would be available to fund a new fire dispatch communications centre.

MYR 23-03

**5. Ontario Medical Association**

- Discussion revolved around physician recruitment strategy and current local shortages
- Approximately 2,500 unattached patients
- Two family physicians retiring will add another 4,900 unattached patients
- Puts strain on Emergency Department @ TDMH
- Town is financially supporting physician recruitment and has been actively involved in recruitment efforts in conjunction with TDMH

**CONSULTATION**

The information obtained to prepare the AMO packages was done in consultation with SLT, the CEO of TDMH, the CAO of the Town as well as myself.

**FINANCIAL IMPACT/FUNDING SOURCE**

There are no financial costs associated with this report however costs for attending the AMO Conference has been appropriately included in the 2024 Business Plan and Budget.

**CORPORATE GOALS**

How does this report support the corporate goals identified in the Community Strategic Plan?

- Lifestyle and amenities
- Customer service, communication and engagement
- Business attraction, retention and expansion
- Community growth
- Connectivity and transportation
- Not Applicable

Does this report relate to a specific strategic direction or project identified in the Community Strategic Plan? Please indicate section number and/or any priority projects identified in the plan.

Goal –

Strategic Direction –

Priority Project –

**Subject: Infectious Diseases Prevention and Control Policy****Report Number:** CAO 24-018

Department: Office of the CAO

Submitted by: Joanna Kurowski, Human Resources Manager

Meeting Type: Council Meeting

Meeting Date: Monday, September 9, 2024

**RECOMMENDATION**

- A. THAT report CAO 24-018 titled “Infectious Diseases Prevention and Control Policy” be received as information; and
- B. THAT Council approves the update of the Covid-19 Policy to the Infectious Diseases Prevention and Control Policy; and
- C. THAT a By-Law to repeal the previous Policy and replace with the new Policy be presented to Council for consideration.

**BACKGROUND**

In 2020 after the breakout of the Covid-19 pandemic, the Town of Tillsonburg introduced the Covid-19 Policy that provided guidelines to controls and prevention of the anticipated exposure to the virus causing Covid-19 infections. The policy has been in effect for the past four years. This policy is now redundant as the pandemic has ended. Staff updated the policy into a general infectious diseases prevention and control policy and are recommending that the updated policy replaces the Covid-19 policy and to be in effect during an outbreak of infectious diseases in the community. The outbreak would be defined by the health authorities and the Town staff would follow their recommendations. This new policy would assist with prevention of spread of infectious diseases among employees and community members.

**DISCUSSION**

The arrival of Covid-19 virus and its impact on staff and the Tillsonburg community had resulted in introduction of preventive measures to protect staff and the public from the spread of the virus. The policy introduced at the time, focused on the particular issue (Covid-19). With the pandemic ending, a number of control measures have been eliminated; however, the Town would benefit from having a general infectious diseases prevention and control policy that would provide guidelines in case of future disease outbreaks in the community. Such outbreaks, for example flu, measles or any other significant viral infections, can be very contagious and could result in a negative impact on the levels of staffing and services to the community.

## CAO 24-018 Infectious Diseases Prevention and Control Policy

Infection prevention control is evidence based practical approach protecting staff and community members from becoming harmed by avoidable infections.

The Covid-19 policy provided valuable guidelines to prevent and control of the viral outbreak and set guidelines to mitigate transmission and exposure of infections. The content of the policy is applicable not only to another outbreak of Covid-19 but also to assist with future anticipated outbreaks of other infectious diseases.

This policy is applicable to employees, clients, visitors and contractors of the Town and is applicable only during an outbreak of infectious disease in the community.

The policy outlines roles and responsibilities of all groups of staff as well as provides information on risk assessment and controls in place to reduce the risk of exposure. In the event of any future major outbreak, the Town would also work closely with community medical experts for detailed guidelines and directions.

### **CONSULTATION**

STL, Managers.

### **FINANCIAL IMPACT/FUNDING SOURCE**

There is no financial impact due to revision of this policy.

### **CORPORATE GOALS**

- Lifestyle and amenities
- Customer service, communication and engagement
- Business attraction, retention and expansion
- Community growth
- Connectivity and transportation
- Not Applicable

Does this report relate to a specific strategic direction or project identified in the Community Strategic Plan? Please indicate section number and/or any priority projects identified in the plan.

**Goal** – through community and regional partnerships, Tillsonburg would attract and retain a diverse range of businesses, creating employment opportunities for residents.

**Strategic Direction** – support local businesses in post-Covid-19 recovery.

**Priority Project** – N/A

**ATTACHMENTS**

Appendix A – HR-051 Covid-19 Prevention and Control Policy

Appendix B – Infectious Diseases Prevention and Control Policy draft 2024



## ADMINISTRATION

### Policy #: HR-051 COVID-19 Prevention and Control

Approval Date: June 3, 2020

Approval Authority: SLT

Effective Date: June 3, 2020

Next Scheduled Review Year: 2021

Department: Human Resources

Last reviewed:

Revision Date/s: August 7, 2020, September 30, 2020, December 7, 2020

Schedules:

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#### 1.0 **PURPOSE**

To ensure that all employees are made aware of the protocols put in place to prevent and control any potential exposure to COVID-19.

#### 2.0 **SCOPE**

This policy applies to all Town of Tillsonburg employees.

#### 3.0 **ROLES AND RESPONSIBILITIES**

##### 3.1 **Senior Leadership Team/Managers**

- Ensure safety procedures and standards are established and maintained
- Ensure the communication, distribution and availability of this policy to all employees
- Conduct hazard assessments of all facilities using the COVID-19 Return to Work Facility Checklist and Risk Assessment (Schedule A).
- Ensure resources are available to provide the necessary training and safety equipment
- Ensure employees understand their tasks and potential hazards
- Ensure that the proper equipment, materials and personal protective devices, which are prescribed or may be required to perform jobs safely, are provided, maintained and used according to legislation, procedures and/or manufacturer's guidelines

##### 3.2 **Worker**

- Responsible for reporting any unsafe conditions or acts
  - Responsible for understanding the tasks assigned to them and potential hazards
-

- Responsible for completing the COVID-19 Assessment Tool in MESH prior to attending any workplace.
- Responsible for advising supervisor/manager of symptom development on shift.

#### **4.0 TRAINING**

All Town of Tillsonburg employees shall be trained on policy. Employees will continue to be provided with regular communication regarding the virus.

#### **5.0 PROCEDURE**

##### **5.1 Recognizing and Assessing Risk**

- Management is responsible for recognizing and assessing the workplace, as well as each specific situation/task, for potential risk regarding COVID-19.
- Upon completion of the risk assessment, management will put in place controls to eliminate or reduce the risk, where appropriate.

##### **5.2 Controls**

###### **5.2.1 Screening**

- All employees and visitors will be required to complete a series of screening questions prior to entering a Town facility or workplace. The screening questions will follow those provided by the provincial government found at <https://covid-19.ontario.ca/self-assessment/>.
  - Employees answering yes to any of the questions in the assessment must notify their supervisor immediately so that proper procedures can be taken to ensure the safety of all employees. Dependent on the situation, and where possible, accommodations may be put in place so that the employee may continue working, such as, but not limited to:
    - Working from home
    - Working alone in a single room
    - Working behind a barrier
    - Minimizing or avoiding unprotected interactions with the general public
    - Providing additional PPE
  - Visitors attending to a Town facility for less than 15 minutes will be required to review and self-assess using a series of questions located at the entrance prior to entering the building.
  - Visitors with a scheduled appointment/meeting must complete and sign off on the COVID-19 assessment tool provided to them. If they answer yes to any of the questions in the assessment, they will not be
-



permitted access to a Town location, nor will an employee be permitted to meet with the visitor, except in the case of an emergency in which the employee will be required to wear the necessary PPE

- A resident must complete the screening questionnaire prior to an employee entering their dwelling. If a resident answers yes to a screening question, the employee will only be permitted to enter in the case of an emergency, while wearing the necessary PPE.

### **5.2.2 Self-Monitoring/Reporting**

- Employees shall self-monitor for symptoms of COVID-19 as found in the provincial assessment. If an employee begins to present with a symptom, they will notify their supervisor/manager immediately.
- Employees exhibiting symptoms should go home immediately and contact [Southwestern Public Health](#) for further information.
- The employee is required to communicate any information or instruction they receive to their supervisor/manager.

### **5.2.3 Physical Distancing**

- All employees shall maintain 2 meters (6 feet) between themselves and others, where feasible.
  - Alternate forms of communication (phone, e-mail, tele/video-conference) should be used wherever practicable.
  - At no time will more than one person be allowed in an office or cubicle unless physical distancing can be maintained, unless all parties are equipped with proper PPE (masks, gloves, etc.).
  - Where narrow hallways exist, employees will be required to follow directional arrows. In the absence of arrows, employee will be required stop and ensure there is no traffic coming in the other direction prior to proceeding down the hallway.
  - In-person meetings are discouraged, but when required physical distancing, PPE, number of attendees and room capacity must be considered.
  - No more than two employees will be permitted in a vehicle at one time.
    - \*Exception to maximum employees permitted in vehicles for Fire Services - PPE will be required.
  - In cases where two employees are in a vehicle together, both employees will be required to wear a 3-ply face covering.
  - Alternate work arrangements will be implemented where possible, including, but not limited to:
    - Work from home
    - Staggered shift start/end times
    - Staggered break and lunch times
-

- Alternate break/lunch locations

#### **5.2.4 Personal Protective Equipment (PPE)**

- All employees are required to wear a 3-ply face covering while moving about common spaces (i.e., hallway, lunchroom, bathroom, copy room, etc.). Face coverings may be removed during lunch or break times while seated and eating in designated areas (i.e., lunchroom).
- Employees who are required to work within 2 meters of another individual will be required to use the appropriate PPE required in the circumstance.
- As a minimum, PPE required shall include:
  - Respiratory protection (3-ply non-surgical face covering)
  - Eye Protection (safety glasses, face shield)
  - Gloves (hand hygiene shall continue to be practiced)
- When meeting with members of the public, all parties must wear face coverings, as per policy HR-053 – Face Coverings in Enclosed Public Places.
- The Town will provide PPE to all employees.

#### **5.2.5 Cleaning and Disinfecting**

- Employees will be provided with sanitization wipes in order to clean and disinfect high touch points within their own work setting
  - Phone, keyboard, mouse, desk, door knob, counter space, debit terminal, printer/copier, etc.
- Employees are discouraged from sharing workstations, equipment, tools, pens, etc. where possible, and if required to share, proper disinfection shall take place between users.
- Hand hygiene such as hand sanitizer, soap, paper towels/hand dryers will be available at all locations.
- Signage indicating proper handwashing practices will be posted at each location.
- Additional housekeeping measures will be taken above and beyond our regular schedule

## **6.0 RESOURCES**

Schedule A: COVID-19 Return to Work Facility Checklist and Risk Assessment

[Southwestern Public Health](#)

[Province of Ontario COVID-19 Online Self-Assessment Tool](#)

[Public Health Hand Hygiene Video](#)

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[Proper Cough Etiquette](#)

[Public Health Physical Distancing Guidelines](#)





## ADMINISTRATION

### Policy #: HR-051 Infectious Diseases Prevention and Control

Approval Date: September 9, 2024

Approval Authority: Council

Effective Date: 2024

Next Scheduled Review Year: 2026

Department: Human Resources

Last reviewed:

Revision Date/s:

## 1.0 PURPOSE

- 1.1 To implement infectious diseases control practices into all duties and services provided by staff in order to mitigate and/or prevent transmission and exposure of infections amongst employees, clients, visitors, and contractors during infectious disease outbreak in the community.

## 2.0 SCOPE

This policy applies to all employees, clients, visitors and contractors within any Town of Tillsonburg facility and is to be implemented during an outbreak of infectious disease in the community. This policy replaces Covid-19 Policy.

## 3.0 ROLES AND RESPONSIBILITIES

### 3.1 Senior Leadership Team/Managers

- Ensure safety procedures and standards are established and maintained
- Ensure the communication, distribution and availability of this policy to all employees.
- Conduct hazard assessments of all facilities using the Return to Work Facility Checklist and Risk Assessment form (Schedule A).
- Ensure resources are available to provide the necessary training and safety equipment.
- Ensure employees understand their tasks and potential hazards.
- Ensure that the proper equipment, materials and personal protective devices, which are prescribed or may be required to perform jobs safely, are provided, maintained and used according to legislation, procedures and/or manufacturer's guidelines.

### **3.2 Employee**

- Responsible for reporting any unsafe conditions or acts.
- Responsible for understanding the tasks assigned to them and potential hazards.
- Responsible for completing the Infectious Diseases Assessment Tool in MESH prior to attending any workplace.
- Responsible for advising supervisor/manager of symptom development on shift.

## **4.0 TRAINING**

All Town of Tillsonburg employees shall be trained on policy. Employees will continue to be provided with regular communication regarding infectious disease outbreaks in the area.

## **5.0 PROCEDURE**

### **5.1 Recognizing and Assessing Risk**

- Management is responsible for recognizing and assessing the workplace, as well as each specific situation/task, for potential risks.
- Upon completion of the risk assessment, management will put in place controls to eliminate or reduce the risk, where appropriate.

### **5.2 Controls**

#### **5.2.1 Screening**

- During the outbreak, all employees and visitors will be required to complete a series of screening questions prior to entering a Town facility or workplace. The screening questions will follow those provided by the provincial government found at [Public Health Ontario](#).
  - Employees answering yes to any of the questions in the assessment must notify their supervisor/manager immediately so that proper procedures can be taken to ensure the safety of all employees. Dependent on the situation, and where possible, accommodations may be put in place so that the employee may continue working, such as, but not limited to:
    - Working from home
    - Working alone in a single room
    - Working behind a barrier
    - Minimizing or avoiding unprotected interactions with the general public
    - Using additional PPE
-

- Visitors attending to a Town facility during the outbreak for less than 15 minutes will be required to review and self-assess using a series of questions located at the entrance prior to entering the building.
- Visitors with a scheduled appointment/meeting during the outbreak must complete and sign off on the assessment tool provided to them. If they answer yes to any of the questions in the assessment, they will not be permitted access to a Town location, nor will an employee be permitted to meet with the visitor, except in the case of an emergency in which the employee will be required to wear the necessary PPE.
- A resident must complete the screening questionnaire prior to an employee entering their dwelling during the outbreak. If a resident answers yes to a screening question, the employee will only be permitted to enter in the case of an emergency, while wearing the necessary PPE.

### **5.2.2 Self-Monitoring/Reporting**

- Employees shall self-monitor for symptoms. If an employee begins to experience symptoms, they will notify their supervisor/manager immediately.
- Employees exhibiting symptoms should go home immediately and contact [Southwestern Public Health](#) for further information.
- The employee is required to communicate any information or instruction they receive to their supervisor/manager.

### **5.2.3 Physical Distancing**

- All employees shall maintain 2 metres (6 feet) between themselves and others, where feasible.
  - Alternate forms of communication (phone, e-mail, videoconference) should be used wherever practicable.
  - At no time will more than one person be allowed in an office or cubicle unless physical distancing can be maintained, unless all parties are equipped with proper PPE (masks, gloves, etc.).
  - Where narrow hallways exist, employees will be required to follow directional arrows. In the absence of arrows, employee will be required stop and ensure there is no traffic coming in the other direction prior to proceeding down the hallway.
  - In-person meetings are discouraged, but when required physical distancing, PPE, number of attendees and room capacity must be considered.
  - No more than two employees will be permitted in a vehicle at one time.
    - \*Exception to maximum employees permitted in vehicles for Fire Services - PPE will be required.
-

- In cases where two employees are in a vehicle together, both employees will be required to wear masks.
- Alternate work arrangements will be implemented where possible, including, but not limited to:
  - Work from home
  - Staggered shift start/end times
  - Staggered break and lunch times
  - Alternate break/lunch locations

#### **5.2.4 Personal Protective Equipment (PPE)**

- Employees who are required to work within 2 metres of another individual will be required to use the appropriate PPE required in the circumstance. Additional resources are available at Public Health Ontario. [www.publichealthontario.ca](http://www.publichealthontario.ca)
- As a minimum, PPE required shall include:
  - Respiratory protection (–non-surgical mask)
  - Eye Protection (safety glasses, face shield)
  - Gloves (hand hygiene shall continue to be practiced)
- Employees not requiring PPE may choose to bring and wear their own PPE.
- When meeting with members of the public, all parties must wear face coverings, as per policy HR-053 – Face Coverings in Enclosed Public Places.

#### **5.2.5 Cleaning and Disinfecting**

- Employees will be provided with sanitization wipes in order to clean and disinfect high touch points within their own work setting
  - Phone, keyboard, mouse, desk, door knob, counter space, debit terminal, printer/copier, etc.
- Employees are discouraged from sharing workstations, equipment, tools, pens, etc. where possible, and if required to share, proper disinfection shall take place between users.
- Hand hygiene such as hand sanitizer, soap, paper towels/hand dryers will be available at all locations.
- Signage indicating proper handwashing practices will be posted at each location.
- Additional housekeeping measures will be taken above and beyond our regular schedule

## **6.0 RESOURCES**

Schedule A: Return to Work Infectious Diseases Risk Assessment

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[Southwestern Public Health](#)

[Public Health Hand Hygiene Video](#)

[Proper Cough Etiquette](#)

[Public Health Physical Distancing Guidelines](#)







**Subject: 2025 Council Meeting Dates**

**Report Number:** CS 24-102

Department: Corporate Services Department

Submitted by: Tanya Daniels, Director of Corporate Services/Clerk

Meeting Type: Council Meeting

Meeting Date: Monday, September 9, 2024

**RECOMMENDATION**

- A. THAT report CS-24-102 titled “2025 Council Meeting Dates” be received as information; and
- B. THAT the Council meeting dates for 2025 be set as listed within report CS 24-102.

**BACKGROUND**

In accordance with the Town’s Procedural By-Law, Council meetings are held on the second and fourth Monday of the month, except in the months of July, August and December. In advance of each year, Council approves the date selected for their meetings.

**DISCUSSION**

The proposed 2025 regular Council meeting dates are listed below with a few amendments suggested to accommodate for holidays and conferences. All of the meetings listed below would begin at 6:00 p.m. unless there is a closed session required which would then begin at a time prior to the meeting, at the discretion of the Clerk and CAO, depending on the number of Closed Items.

2025 Council Meeting Dates

- Monday, January 13, 2025
- Monday, January 27, 2025
- Monday, February 10, 2025
- Monday, February 24, 2025
- Monday, March 10, 2025
- Monday, March 24, 2025
- Monday, April 14, 2025
- Monday, April 28, 2025
- Monday, May 12, 2025
- Monday, May 26, 2025

Choose an item. Click or tap here to enter text. Report Title

- Monday, June 16, 2025 (AMCTO Conference June 8 - 11, 2025)
- Monday, June 30, 2025 (AMCTO Conference June 8 - 11, 2025)
- Monday, July 14, 2025
- Monday, August 11, 2025
- Monday, September 8, 2025
- Monday, September 22, 2025
- Tuesday, October 14, 2025 (Thanksgiving – October 13, 2025)
- Monday, October 27, 2025
- Monday, November 10, 2025
- Monday, November 17, 2025 – Budget meeting
- Monday, November 24, 2025
- Monday, December 8, 2025
- Monday, December 15, 2025 – Budget meeting

Please note budget meetings have been included in the proposed dates above.

Additional considerations in selection of proposed dates were:

- ROMA 2025 is January 19 to January 21. No impact to dates.
- Easter in 2025 is April 19-21. No Impact to dates.
- AMCTO Conference in 2025 is June 8-11. June 9, 2025 is the second Monday of the month. Staff are recommending adjustment to the Monday following in order to support various impacts to attendance. The second meeting of the month was also adjusted to mirror the bi-weekly schedule. (3rd Monday June 16, 2025 and the 5th Monday June 30, 2025)
- AMO Conference is August 17 to August 20. No impact to dates.

## **CONSULTATION**

SLT

LPRCA – Meeting dates and scheduling of the Chambers.

Following Council approval, these dates will be circulated to MP Arpan Khanna, MPP Ernie Hardeman, County of Oxford Clerk's Office and the County of Oxford Planning Department. The calendar will be posted on the Town website.

## **FINANCIAL IMPACT/FUNDING SOURCE**

There are no direct financial implications associated with this report.

Choose an item. Click or tap here to enter text. Report Title

### **CORPORATE GOALS**

- Lifestyle and amenities
- Customer service, communication and engagement
- Business attraction, retention and expansion
- Community growth
- Connectivity and transportation
- Not Applicable

Does this report relate to a specific strategic direction or project identified in the Community Strategic Plan? Please indicate section number and/or any priority projects identified in the plan.

**Goal** – The Town of Tillsonburg will strive for excellence and accountability in government, providing effective and efficient services, information and opportunities to shape municipal initiatives.

**Strategic Direction** – Position Tillsonburg as a leader in the municipal sector.

**Priority Project** – N/A

### **ATTACHMENTS**

None

**Subject: Cellular Coverage Concerns****Report Number:** EDM 24-029

Department: Economic Development Department

Submitted by: Laura Pickersgill, Executive Assistant

Meeting Type: Council Meeting

Meeting Date: Monday, September 9, 2024

**RECOMMENDATION**

- A. THAT report EDM 24-029 titled “Cellular Coverage Concerns” be received;
- B. THAT Council of the Town of Tillsonburg endorses the following:
- C.
  - a. Whereas the residents of our community are not able to have reliability and confidence in our telecommunications infrastructure for our commercial establishments and economic growth, employment, school, virtual medical appointments, mental health, welfare and emergency services;
  - b. Whereas many areas in and around the Town of Tillsonburg are considered “Dead Zones” causing rural and urban communities to incur prohibitive costs which include roaming and overage fees and/or alternative resources in order to gain basic and limited communication functionality;
  - c. Whereas the Innovation, Science and Economic Development Canada (ISED) has committed to have a reliable Network and states that, *“Reliable telecommunications networks have never been more crucial. They support not only a wide range of economic and social activities but also other critical infrastructure sectors and government services, and they are crucial for emergency services and public safety. They are fundamental to the safety, prosperity and well-being of Canadians.”*
  - d. THAT the top priority of the ISED as stated in the Telecommunications Reliability Agenda is, *“Robust Networks and Systems – This means there is robust architecture for telecommunications networks with appropriate redundancy, diversity, and hardening against hazards, with particular care for emergency services. There are systems with controls and monitoring and the telecommunications supply chain including supplier equipment is trusted and secure. Investments are made to support these activities including in rural and remote areas or to address coverage gaps.”*
- D. THAT the Council of the Town of Tillsonburg requests that the Federal Government and ISED make it their priority to push forward with their

## EDM 24-029 Cellular Coverage Concerns

commitment to provide this crucial infrastructure in a meaningful and time manner and provide action and enforcement on the regulations that mandate timely installation of approved cell tower installations.

- E. THAT a copy of this resolution be also sent to all Ontario municipalities, SWIFT, local telecommunications providers, the local MP and MPP.

## BACKGROUND

The Economic Development Advisory Committee passed a resolution regarding concerns with poor cellular coverage at their August 8, 2023 meeting. This resolution resulted in Report CAO 23-11 being brought forward at the August 14, 2023 meeting of Council, who subsequently passed the following resolution:

A. THAT report titled CAO 23-11 Cellular Coverage Concerns be received as information; and

B. THAT Council approve the recommendation of the Economic Development Advisory Committee as follows:

*THAT the Economic Development Advisory Committee recommends to Council that a letter be sent to local telecommunications providers, SWIFT and local municipalities regarding poor cellular coverage in the Tillsonburg and surrounding area in support of economic development and our growing community.*

## DISCUSSION

Subsequent to the above, staff circulated a letter to contacts through Bell Canada, Oxford County Mayors and to SWIFT. No response was received so staff reached out to Bell Canada again. Once contact was initially made from Bell Canada, staff were asked to compile a list of specific locations where coverage is lacking and/or intermittent. The Senior Leadership along with the Economic Development Advisory Committee compiled a list and this was sent to Bell Canada in December. Staff followed up again with Bell Canada to see if any resolution or comments came back from the last update with the specific locations. No response has been received to-date.

Staff also reached out to SWIFT again to provide any insight on the issue. A response was finally received from SWIFT which noted,

*“SWIFT’s main area of focus/expertise is terrestrial broadband networks. While we have looked into cellular coverage in the past, we are not actively involved in expanding cellular services in Southwestern Ontario. As such, our knowledge of any carrier plans to expand services is limited.*

## EDM 24-029 Cellular Coverage Concerns

*Having said that, I've reached out to my contacts at Bell and Rogers (note they are not in the cellular divisions) to ask if they can provide any insight or future plans for the town. I'll let you know when I hear back from them."*

Staff sent a follow-up email to SWIFT to see if any plans were noted and no response has been received to-date.

Following this, the Town of Plympton-Wyoming passed a resolution, as attached in Appendix A, regarding underserved cellular communication services in rural and urban centres. This was brought to the Economic Development Advisory Committee for their review at their August 13, 2024 meeting. The following resolution was passed at that meeting:

*THAT the Economic Development Advisory Committee is in support of the resolution from the Town of Plympton-Wyoming regarding underserved cellular communication services in rural and urban centres and recommends that Council pass a supporting resolution.*

The Economic Development Advisory Committee is urging Council to pass a resolution similar to the Town of Plympton-Wyoming as shown above in efforts to enhance cellular service in and around the Town of Tillsonburg.

Additionally, staff have been in contact with the CRTC as it was discovered CRTC was speaking at the CRRBC Eastern Canada conference regarding the "Commission's efforts to fund improvements to internet and cellphone service in Indigenous, rural and remote communities in Canada through the Broadband Fund." Staff asked if they could come present to the Economic Development Advisory Committee on this topic, however, there was some reluctance and suggestion was given to reach out to SWIFT. Nonetheless, if desired, it is believed that the CRTC could be asked to present this information if requested by Council.

As the Town continues to grow the strain on existing cellular service infrastructure continues to get larger and the existing infrastructure is having difficulty keeping up with the higher volume of local users.

The health and well-being of our community is a priority for the Town of Tillsonburg. Unfortunately, our community is experiencing poor cellular service, which is affecting our resident's well-being and impact business operations in the area. Supporting the above resolution will ensure that senior levels of government, external agencies and telecommunications companies are aware of our concerns.

## EDM 24-029 Cellular Coverage Concerns

**CONSULTATION**

This request for action has come from the Economic Development Advisory Committee and with input from the Town's Senior Leadership Team.

**FINANCIAL IMPACT/FUNDING SOURCE**

None

**CORPORATE GOALS**

How does this report support the corporate goals identified in the Community Strategic Plan?

- Lifestyle and amenities
- Customer service, communication and engagement
- Business attraction, retention and expansion
- Community growth
- Connectivity and transportation
- Not Applicable

Does this report relate to a specific strategic direction or project identified in the Community Strategic Plan? Please indicate section number and/or any priority projects identified in the plan.

**Goal** – The Town of Tillsonburg will accommodate and support sustainable growth.

**Strategic Direction** – N/A

**Priority Project** – Enhanced development standards that benefit the community (including tree planting, affordable housing, walkability, livability, connectivity)

**ATTACHMENTS**

Appendix A – Town of Plympton-Wyoming Resolution – Underserved Cellular Communication Services in Rural and Urban Centres



Hon. Melanie Joly, Minister of Foreign Affairs of Canada  
 Hon. Mary Ng, Minister of Export Promotion, International Trade & Economic Development of Canada  
 Hon. Francois-Phillip Champagne, Minister of Innovation, Science, & Industry of Canada  
 Innovation Science & Economic Development Canada (ISED)  
 Government of Canada  
 MP Marilyn Gladu  
 MPP Bob Bailey  
 (sent via e-mail)

Re: Underserviced Cellular Communication Services in Rural and Urban Centres in the Town of Plympton-Wyoming, other Rural and Urban Centres across Lambton County, and beyond

Please be advised that the Council of the Town of Plympton-Wyoming, at its meeting on July 31<sup>st</sup>, 2024, passed the following resolution:

**Whereas** the Government of Canada and The Town of Plympton-Wyoming have approved 2 new Cell Tower installations, yet no installations have occurred. ISED regulations state, *“Following the consultation, and once the company and local municipality agree, the tower must be built within three years.”*

**And Whereas** the Town of Plympton-Wyoming is not able to utilize all the available modern technology for Fire Services due to the lack of cell signals and reliable cellular service coverage in our rural and urban communities.

**And Whereas** residents of our community are not able to have reliability and confidence in our telecommunications infrastructure for our commercial establishments and economic growth, employment, school, virtual medical appointments, mental health, welfare and emergency services.

**And Whereas** Many areas are considered “Dead Zones” causing rural and urban communities to incur prohibitive costs which include roaming and overage fees and/or alternative resources in order to gain basic and limited communication functionality.

**And Whereas** the Federal Government is already exploring 6G services, yet existing Cell Towers in The Town of Plympton-Wyoming are only providing 3G which is ending in 2025, LTE and 4G service – where these services are even available.

**And Whereas** the ISED has committed to have a reliable Network and states that, *“Reliable telecommunications networks have never been more crucial. They support not only a wide range of economic and social activities but also other critical infrastructure sectors and*



*government services, and they are crucial for emergency services and public safety. They are fundamental to the safety, prosperity and well-being of Canadians.”*

**And Whereas** the top priority of the ISED as stated in the Telecommunications Reliability Agenda is, *“Robust Networks and Systems – This means there is robust architecture for telecommunications networks with appropriate redundancy, diversity, and hardening against hazards, with particular care for emergency services. There are systems with controls and monitoring and the telecommunications supply chain including supplier equipment is trusted and secure. Investments are made to support these activities including in rural and remote areas or to address coverage gaps.”*

**Now Therefore Be It Resolved** that the Council of the Town of Plympton-Wyoming requests that the Federal Government and ISED and make it their priority to push forward with their commitment to provide this crucial infrastructure in a meaningful and timely manner and provide action and enforcement of the regulations that mandate timely installation of approved Cell Tower Installations.

The health and well-being of our community is at the mercy of our Federal Government taking these matters seriously; taking action to reduce the harm being caused to our residents well being and allowing our emergency services to perform at standard that our larger urban municipalities are able to.

Sincerely,



Ella Flynn  
Executive Assistant – Deputy Clerk  
Town of Plympton-Wyoming

Cc:  
All Ontario Municipalities

**Subject: Out-of-Country Event Report – Hannover Messe****Report Number:** EDM 24-032

Department: Economic Development Department

Submitted by: Cephas Panschow, Development Commissioner

Meeting Type: Council Meeting

Meeting Date: Monday, September 9, 2024

**RECOMMENDATION**

THAT report EDM 24-032 titled “Out-of-Country Event Report – Hannover Messe” be received as information.

**BACKGROUND**

Town Council passed the following resolution at their March 25, 2024 meeting:

- A. *THAT report EDM 24-012 Approval for Out-of-Country Event Attendance – Hannover Messe be received; and,*
- B. *THAT the Development Commissioner be authorized to travel to the Hannover Messe as part of the Town’s obligations in partnership with the Southwestern Ontario Marketing Alliance; and,*
- C. *THAT staff be directed to include within annual Business Plans or a stand alone report a summary of the travel reporting on the value of the initiative.*

**DISCUSSION**

The Development Commissioner participated in the Ontario Manufacturing Communities Alliance (OMCA) mission to Hannover Messe 2024 in support of the Southwestern Ontario Marketing Alliance’s (SOMA) Foreign Direct Investment attraction program for 2024. Travel was from Saturday, April 20 to Thursday, April 25.

Representatives from the Southwestern Ontario Marketing Alliance (Perth County and Tillsonburg) joined Ontario Manufacturing Communities Alliance members (London and Niagara Region) to form two teams that attended a combined thirty-eight company meetings arranged by the Lead Generation Consultant. The actual number of companies met with was actually higher than thirty-eight as a number of the meetings, particularly with government agencies, included a number of additional companies.

**Figure 1 – Members of the SOMA/OMCA Team at Hannover Messe 2024**

Of the thirty-eight company meetings, some were interested in establishing or expanding their presence in North America. Each of the attendees was responsible for taking the lead on following up with their share of the companies. This illustrates one of the benefits of working together on Foreign Direct Investment, i.e. the sharing of the workload.

These contacts have been followed up on and a number of subsequent meetings have taken place. The goal is to convert these virtual meetings into actual visits by the potential investors to Ontario and Southwestern Ontario so that we can showcase the advantages of investing here. This is accomplished by following up with the contacts over time to see how their plans are developing and to provide them information and support as appropriate.

## EDM 24-032 Out-of-Country Event Report – Hannover Messe

As indicated in report EDM 24-012 Approval for Out-of-Country Event Attendance – Hannover Messe, the Hannover Messe is of strategic interest to the Town and SOMA for a number of reasons including:

- The Show's high concentration of Advanced Manufacturing and related firms;
- The opportunities offered by the Canada-European Union Comprehensive Economic and Trade Agreement (CETA); which offers Canadian businesses preferential access to growth opportunities in the European Union and similarly for European companies to access and invest in Canada;

In addition to this, Canada has been designated as the co-host country for Hannover Messe in 2025 and a number of Canadian associations are working to build Canada's presence in advance of and in 2025. A record number of Canadian companies, totaling 82, had a presence at Hannover Messe 2024 and the target for 2025 is 200 or more Canadian companies.

The Federal Government, through the Ministry of Innovation, Science and Industry of Canada, and their partnership with Next Generation Manufacturing Canada (NGen) is working to build support and attendance to Hannover Messe 2025 and a presentation providing a summary of this past year's event as well as their plans is attached to this report.

In addition to this, a number of promotional videos are available as follows:

- Canadian Company Testimonies
  - [https://www.youtube.com/watch?v=ZvICWX\\_fclY](https://www.youtube.com/watch?v=ZvICWX_fclY)
- Best of Hannover Messe 2024
  - <https://www.youtube.com/watch?v=aS0fBdr9hOQ>
- Minister Champagne: Canada as a partner of choice at HANNOVER MESSE 2025
  - <https://www.youtube.com/watch?v=cetnFemhTQ8>
- (Canada) Proud Partner Country of Hannover Messe 2025
  - <https://www.youtube.com/watch?v=0FYY4uKpJpk>

Tillsonburg Economic Development & Marketing is working to raise awareness of the opportunities available to local companies at Hannover Messe with the goal of having a contingent of Tillsonburg and Area companies attend the event in 2025.

## EDM 24-032 Out-of-Country Event Report – Hannover Messe

**CONSULTATION**

Tillsonburg's Development Commissioner participated in Hannover 2024 as a representative of the Southwestern Ontario Marketing Alliance, which has partnered with the Ontario Manufacturing Communities Alliance to retain a lead generation consultant for the show and to leverage our efforts in attracting investment to the area.

The Development Commissioner is also in contact with Federal Government staff in the Ministry of Innovation, Science and Industry of Canada and Next Generation Manufacturing Canada (NGen).

Staff are already discussing these opportunities with local manufacturing companies and this will be ongoing.

**FINANCIAL IMPACT/FUNDING SOURCE**

There is no financial impact associated with this report.

**CORPORATE GOALS**

How does this report support the corporate goals identified in the Community Strategic Plan?

- Lifestyle and amenities
- Customer service, communication and engagement
- Business attraction, retention and expansion
- Community growth
- Connectivity and transportation
- Not Applicable

Does this report relate to a specific strategic direction or project identified in the Community Strategic Plan? Please indicate section number and/or any priority projects identified in the plan.

**Goal** – Through community and regional partnerships, Tillsonburg will attract and retain a diverse range of businesses, creating employment opportunities for residents and a balanced tax base.

**Strategic Direction** – Not applicable

EDM 24-032 Out-of-Country Event Report – Hannover Messe

**Priority Project** – *Ongoing Projects* - Increase diversity in manufacturing and other key sectors

**ATTACHMENTS**

Appendix A – Hannover Messe Roadshow – 2025 Invitation to Participate



**Canada**  
2025

**Hannover Messe Roadshow**  
June 2024



**Canada**  
2025

# Agenda

0:00 - 0:05

0:10 - 0:25

0:25 - 0:50

0:50 - 1:10

1:10 - 1:15

Welcome

About HM25, Marco Siebert

Panel Discussion

Q&A

Concluding Remarks



# Welcome | 0:00 - 0:05

Jay Myers, NGen Canada

Brief remarks from Local Host &  
Provincial Partners

Tony Hahn, ISED

- Introduction to TCS colleagues

CANADA  
CANADA  
CANADA  
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CANADA  
CANADA  
CANADA  
CANADA

*Proud partner country for  
Hannover Messe 2025.*



Canada  
2025

# Hannover Messe 2024 | Recap



Canada  
2025

Jay Myers  
NGen Canada



# Hannover Messe 2024 | Recap

- 82 Exhibitors
- 39 delegates with customized site tours
- Four exhibition areas focusing on automation, digital & AI solutions, electric mobility, hydrogen
- Exhibitors reporting success in securing new sales and investment
- Objective of building momentum for 2025 partner country year achieved



# Hannover Messe 2024 | Exhibitor Feedback

## Post Event Survey of 60 Corporate Exhibitors

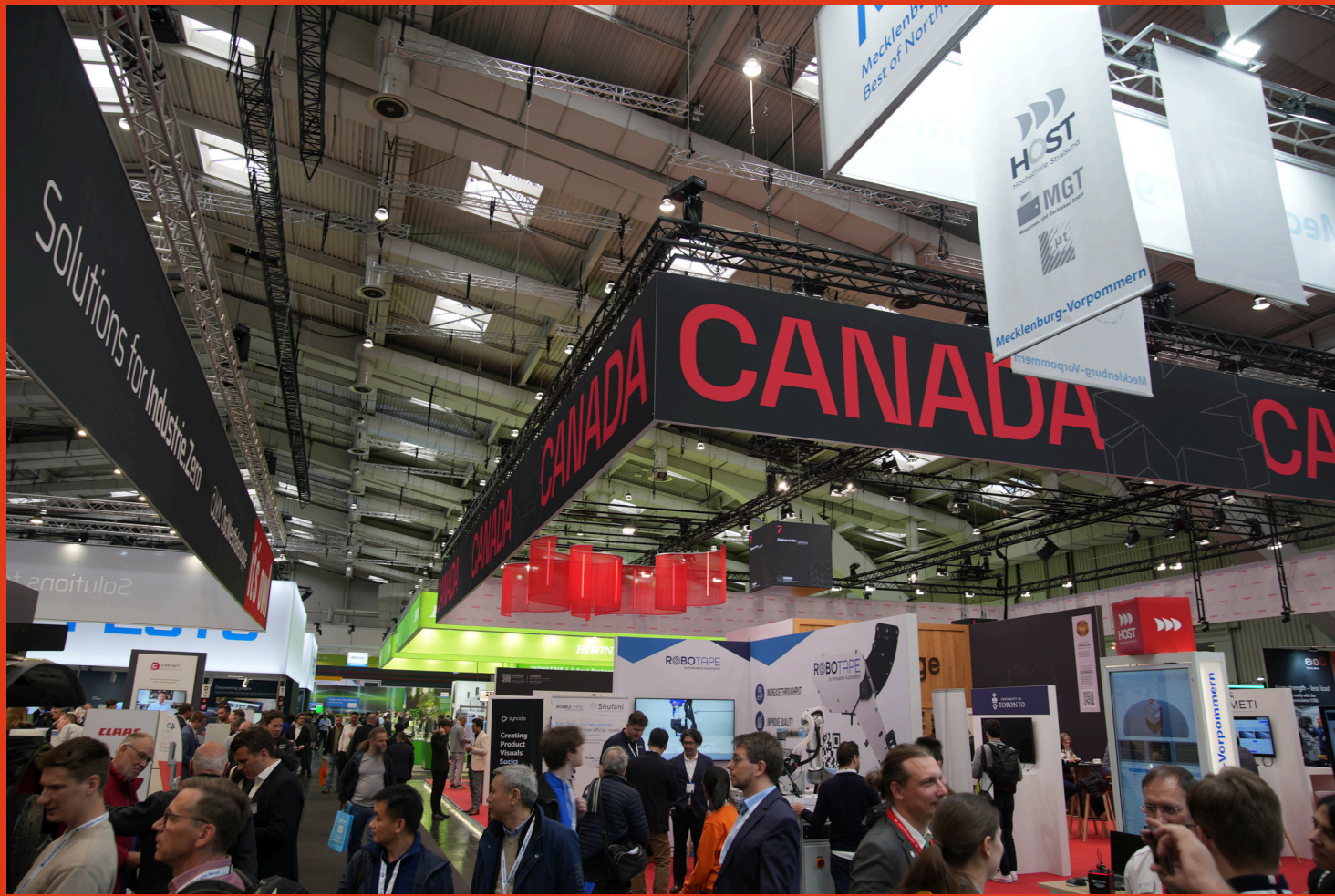
- 42 responses
- 100% generated leads for potential business opportunities
- 60% reported high-quality leads, 25% moderate-good, 15% fair-poor
- 19% made sales during or immediately after the event
- 55% established new business partnerships or collaborations as a result of participation
- 53% rate networking opportunities as excellent, 33% good, 14% fair, 0% poor
- Rating of return on participation
  - 29% Excellent
  - 49% Good
  - 14% Fair
  - 8% Poor
- 92% say that participation was worthwhile



# Hannover Messe 2025

- March 31 to April 4, 2025
- Canada is the Partner Country
- NGen as Lead Organizer - in partnership with ISED, GAC, Invest in Canada
- Target > 200 exhibitors, > 80 delegates
- Tech showcase, PM/Chancellor & Cabinet meetings, Business Leaders and Women in Advanced Manufacturing conferences





# A Message from Minister Champagne



Canada  
2025

[Canada as a partner of choice at HANNOVER MESSE 2025](#)

# Hannover Messe 2025 | Partner Country



**Canada**  
2025

**Marco Siebert, Deutsche Messe**

World's leading trade show for industrial technology

March 31 - April 4, 2025

*[hannovermesse.com](https://hannovermesse.com) | [#HM25](https://twitter.com/HM25)*



# Top 5 for A Smart & Sustainable Industry | The Trends

Lead theme: *Inspiring the world with technology.*

1. Manufacturing & Industry 4.0
2. Energy for Industry
3. Digitalization / AI & Machine Learning
4. Carbon-Neutral Production
5. Hydrogen & Fuel Cell



# Themes That Move the World | The Trends

## **Energy Solutions**

Drive Technology

Engineering &  
Office Software

Additive  
Manufacturing

## **Future Hub**

Linear Technology

Intralogistics

Robotics

Hydrogen & Fuel  
Cells

## **Engineered Parts & Solutions**

R&D

Metal Elements

Automation &  
Sensor Technology

## **Digital Ecosystems**

Fluid Power

Automation &  
Sensor Technology

## **Automation, Motion & Drives**

Process Automation

IT Security

Startups

Logistics IT

IT Security

5G-Technology



# World's Leading Trade Show | Hannover Messe

**130,000** visitors  
from **156** countries

**95%** of visitors are  
trade professionals

**67%** of visitors are  
decision-makers

More than **150**  
international political-  
business delegations

**5.0** million business  
contacts in 5 days

**2500** journalists  
from 42 countries



# World's Leading Trade Show | The Benefits

## **Purpose**

Inspire with your contribution to the future of the industry.

## **New Businesses**

Generate project business for the future order backlog.

## **Media & Political Research**

Benefit from a high level of political and media attention.

## **International Business**

Meet new international customers and expand your business contacts.

## **Thought Leadership**

Set the trend and exchange ideas with other pioneers.

## **Agenda Setting**

Place relevant industry topics with politicians and the media.

## **Community**

Benefit from a unique environment of market companions, partners, and customers.

## **Attention**

Generate maximum attention for yourself and your innovations.

## **Collaboration**

Position yourself in the industrial ecosystem and forge alliances.



# Multiply Your Total Reach

International, Channel-Crossing Communication on 365 Days a Year:

**13.5 MN**

Website page views

**2500**

Accredited journalists

**9M**

People reached via social media

**120,000**

Newsletter subscriptions

**300**

International media partnerships

**> 88 MN**

Google impressions in 6 weeks

**135,000**

Social media followers

**> 30**

Industry events for higher visibility

**50,000**


App downloads

**6.6%**

Engagement rate



# Perfect Location | The Exhibition Grounds

 Smart Manufacturing | HALLS 4-9, 11  
Drive Technology & Fluid Power Automation & Sensor Technology Robotics & Logistics Automation

 Digital Ecosystems | HALLS 14-17  
Business Management Software, Digital Platforms, Data Management, Cloud Engineering Software, Industrial Metaverse, IT/OT Security, Wireless Technology & 5G

 Energy for Industry | HALLS 11-13  
Energy Technology, Energy 4.0, Hydrogen & Fuel Cells



# Perfect Location | The Exhibition Grounds

 Engineered Parts & Solutions | HALLS 3-4

Lightweight Construction, Plastics & Innovative Materials, Metal Parts, Components & Solutions

 Future Hub | HALL 2

Research & Technology Transfer Quantum Technologies

 International Trade & Investment | HALL 27

 Compressed Air & Vacuum Technology | HALL TBA

Energy Technology, Energy 4.0, Hydrogen & Fuel Cells



# Lead Theme & Trade Fair Topics

## Industrial Transformation

*INDUSTRY TRENDS*

## Digitization & Sustainability

- Digital Ecosystems IT & Software
- Automation Motion & Drives
- Engineered Parts & Solutions
- Research & Development
- Start Ups
- CO2-Neutral production
- Hydrogen & Fuel Cells

*EXHIBITION TOPICS*

- Additive Manufacturing
- Drive Technology
- Automation & Sensor Technology
- Cloud & Infrastructure
- Digital Energy & Energy Efficiency
- E-Mobility & Charging Infrastructure
- Engineering & Office Software
- Fluid Power
- Research & Development
- Future of Work
- Global Business & Investing
- Handling & Assembly
- IT Consulting
- IT Security
- Intralogistics
- Plastics & Innovative Materials
- Lightweight Design
- Linear Technology
- Logistics Automation
- Digital Platforms
- Logistics IT
- Metal Parts, Components & Solutions
- Process Automation
- Robotics
- Startups
- 5G





# Partner Country | Hannover Messe

For every partner country so far, appearing at Hannover Messe has been the largest and most important presentation of that country's industrial strengths abroad.

## Past Partner Countries

2024: Norway

2023: Indonesia

2022: Portugal

2021: Indonesia

2019: Sweden

2018: Mexico

2017: Poland

2015: United States

2015: India

2014: Netherlands

2013: Russian Federation

2012: China

2011: France

2010: Italy

2009: Korea

2008: Japan

2007: Turkey



Canada  
2025

# Opening Ceremony | Hannover Messe

The Hannover Messe opening ceremony traditionally takes place on the evening preceding the first day of the trade fair.

A captivating, high-caliber stage program in the Hannover Congress Centrum (HCC) awaits 2,500 invited guests from the world's leading industry companies, including important international media representatives.

Benefit from this exclusive platform to present yourself as the Partner Country of Hannover Messe and give a long-term boost to the country's image. The Opening is significant for bilateral relations and will be impressively underscored by the keynote speech of the German Chancellor and Prime Minister.



**Canada**  
2025

# Pavillion and Conference Program | Partner Country

A National Pavilion will attract media representatives, visitors, and political and economic decision-makers and could serve as the central hub for all Partner Country activities at HM.

A forum could showcase the country's lighthouse projects, innovative energy solutions, carbon-neutral production, science, sustainable transformation, and digital infrastructure on a live stage during the Hannover Messe week.

A conference program can be offered during the show, including product and technology presentations, political talks, and Hannover Messe topics such as Energy Solutions or Digital Ecosystems.



**Canada**  
2025

# Partner Country Night

This is the highlight of the Partner Country's appearance at the fair. Other exhibitors are invited to a special "stand party" that traditionally takes place at the National Pavilion.

Traditionally, on Wednesday night during the fair, approximately 18:00-23:00 PM, organized and hosted by the Partner Country.

The event features presentations on investment, culture, and tourism. Regions and provinces within the country can also present their characteristic attributes - complemented by live music, a buffet dinner, and dancing.



# What We Are Offering | Partner Country

## Communications: PR & Marketing

Press preview	—————>	speaking slot + tabletop exhibit
Kick-off press conference	—————>	speaking slot
Highlight tour	—————>	final station at National Pavillion
Closing press conference	—————>	speaking slot

## Social Media Channels

- Partner Country internet landing page
- Press releases
- Newsletters



# Our Marketing Services | Special Support

Take advantage of the valuable marketing services included in all participation packages!

- Invitation to opening ceremony for HM
- Unlimited number of complimentary admission tickets
- Registration/usage data of visitors invited by exhibitor
- Provision of visitor analyses
- Entry in the exhibitor and product search function of hannovermesse.de
- Entry in the HM exhibitor directory
- Publication in the electronic visitor information system (EBI)
- Usage of visitor advertising materials free of charge
- Allotment of free exhibitor passes (dependent on stand size)
- Publication of product innovations under Trendspots on hannovermesse.de
- Publication of exhibitor contact data in the PR contact overview
- Listing of international trade press and list of accredited trade journalists



# Partner Country

## **Hannover Messe Partner Country has the opportunity to...**

- Attract global investors and boost its own exports.
- Prove to the whole world that it is a first-class provider of high-quality and innovative products and solutions.
- Present itself as an attractive location to invest in that reliably supports the establishment and growth of international businesses.
- Further its own industrial political strategies and establish international partnerships.
- Help its own businesses to acquire new customers around the world, thereby globally expanding its own economy.



**Canada**  
2025

# Partner Country

## What Will Companies Achieve?

- Recruiting new customers and partners
- Meeting top decision-makers from all around the world
- Expanding personal networks
- Discovering new markets for products and services
- First-hand intelligence on the worldwide competition in all industrial sectors
- Catching up on the latest trends and getting new ideas for their business

Knowledge - Leads - Contacts - Cooperation - Contracts - Business - Value



Canada  
2025



# Hannover Messe | Best of Hannover Messe 2024



Canada  
2025

# NGen Canada | Proud Partner Country



Canada  
2025

Proud Partner Country

# Panel Discussion | 0:25 - 0:50

Chaired by:

- Jay Myers, NGen Canada
- Yvonne Denz, Canadian-German Chamber of Commerce
- Leon Merse, Canadian-German Chamber of Commerce



Canada  
2025

Q & A | 0:50 - 1:10



# Testimonial Video | Canada Pavillion Exhibitors



[HM24 Exhibitor Testimonials](#)



Canada  
2025

# Conclusion | 1:10 - 1:15

## **Call For Expression of Interest**

Is your company export ready and looking to form new international business partnerships?

Complete your expression of interest to participate in Hannover Messe 2025.

Scan the QR code to fill out the form:



**Canada**  
2025



Canada  
2025

Thank You for Attending!



**Subject: Surplus Land Declaration – Part 2, 41R-7347 – Venison Street East**

**Report Number:** EDM 24-033

Department: Economic Development Department

Submitted by: Cephas Panschow, Development Commissioner

Meeting Type: Council Meeting

Meeting Date: Monday, September 9, 2024

## **RECOMMENDATION**

- A. THAT report EDM 24-032 titled Surplus Land Declaration – Part 2, Plan 41R-7347 – Venison Street East be received; and,
- B. THAT the municipally owned parcel of land located on the South side of Venison Street East, described as Part 2, Plan 41R-7347, be declared surplus to the needs of the Town of Tillsonburg in accordance with Bylaw 2021-031 (land disposition) including suitable notification to the public; and,
- C. That the Development Commissioner be authorized to negotiate an Agreement of Purchase and Sale with the adjacent property owner(s) subject to being brought back to Council for approval.

## **BACKGROUND**

The Town of Tillsonburg has been contacted by a property owner who is interested in acquiring a portion of the Town owned parcel of land located on the South side of Venison Street East. In reviewing this request, it has been determined that these lands are not required for municipal purposes, and hence, can be considered for surplus and potential sale.

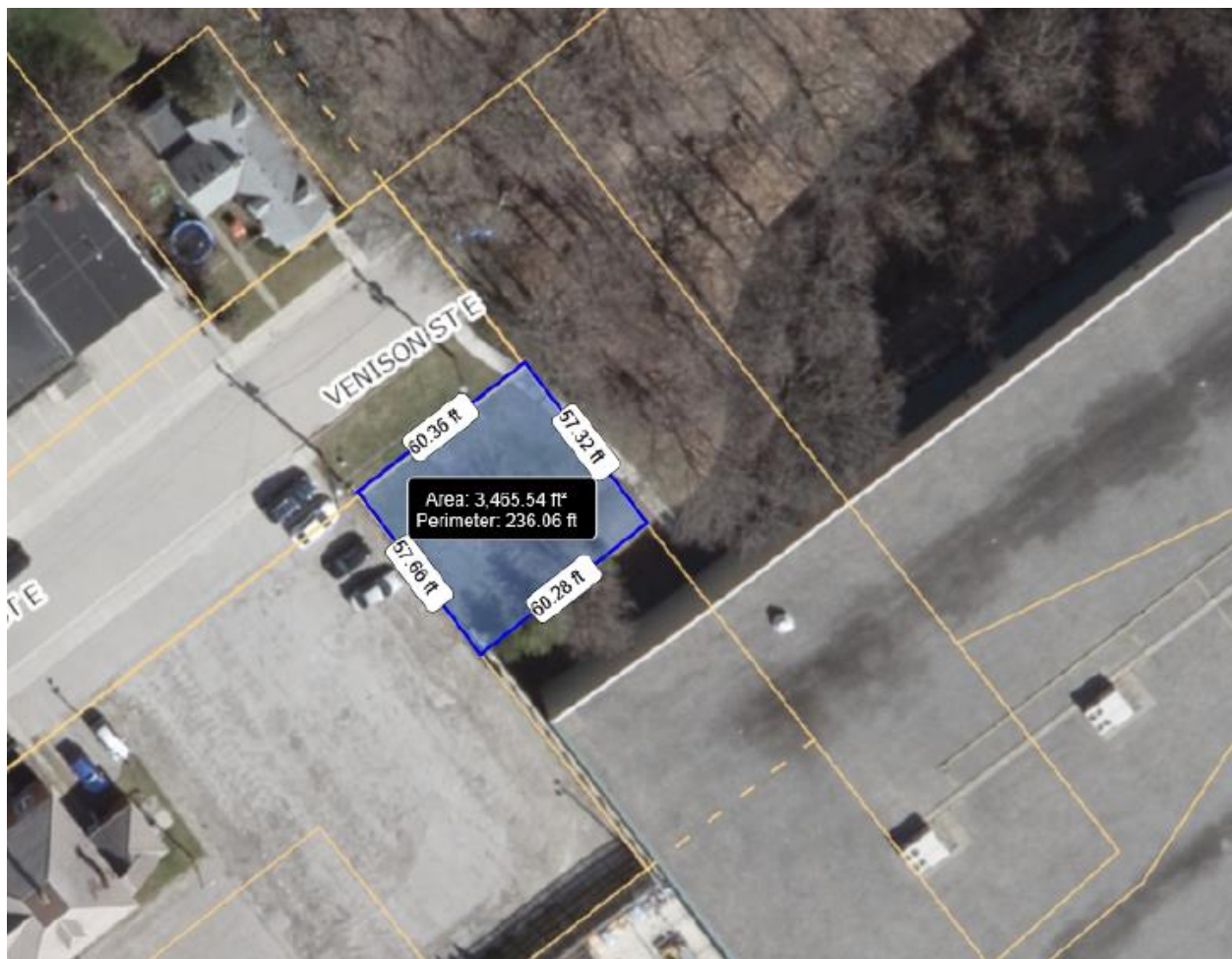
The purpose of this report is to seek Council direction with respect to declaring these lands as surplus to the Town's needs and proceed with soliciting interest from the adjacent property owners.

## **DISCUSSION**

The Alley lands are approximately 18 metres (60 feet) wide and 17 metres (57 feet) deep, more or less.



**Figure 1 – Subject Property**



**CONSULTATION**

Department	Comment	Response/Reason
Building and Bylaw	<p>This might be a great parcel for a tiny home pilot project</p> <p>What is the intended use – parking lot???</p>	<p>Property would lend itself well to a tiny home project, but limited staff resources to develop on behalf of the Town. Could solicit interest through the surplus lands process.</p> <p>To be added to existing land holdings from adjacent property owner</p>

## EDM 24-032 Surplus Land Declaration – Part 2, Plan 41R-7347

	Existing sidewalk from the Canadian Tire building rear/north exits to the street must be maintained. It appears that this would have to be altered/ relocated to be maintained as the path currently crosses over the proposed parcel.	The pedestrian access from the Canadian Tire building can be maintained in its existing location, but with an easement placed to protect it or could be relocated as suggested.
Clerks	No comments received	
Engineering	<ul style="list-style-type: none"> <li>• Water and sanitary are available along the frontage</li> <li>• The property is within LPRCA regulation area so they should be consulted</li> <li>• The sidewalk has a stairway at the end of it, not sure where it leads</li> <li>• The rear of the property looks to slope towards the Canadian Tire Building possibly greater than 3:1</li> <li>• There doesn't appear to be much developable land</li> </ul>	<p>A conservation authority regulation limit appears to cover the Eastern one third of the property so development would be subject to conservation authority review</p> <p>Sidewalk appears to be an exit for the rear door from the Canadian Tire building</p> <p>While the parcel is smaller in size, it does appear, with perhaps the exception of the regulated area, to be largely developable</p>
Fire Department	No comments received	
Planning	<ul style="list-style-type: none"> <li>• Maintaining sidewalk access is preferred</li> <li>• Increasing pavement in this area will not benefit the adjacent 'OS1'</li> </ul>	<p>Agreed</p> <p>How significant is this presumed loss in the</p>

## EDM 24-032 Surplus Land Declaration – Part 2, Plan 41R-7347

	<p>lands to the east (i.e. impacts of increased temperature of run-off; loss of area of infiltration)</p> <ul style="list-style-type: none"> <li>• Investigation required with respect to drainage swale (mentioned in Richard's email below)</li> <li>• Information re: proposed future use of property would be beneficial</li> </ul>	<p>context of the larger OS1 parcel?</p> <p>Noted. Presumably any development proposal would be required to address this through the site plan process</p> <p>Information not available at this time as formal interest has not been received</p>
Public Works	<ul style="list-style-type: none"> <li>• Sidewalk access – there is a sidewalk access directly to a stairway</li> <li>• Stairwell – the metal stairwell (which may have been installed per a previous agreement with Canadian Tire) accesses the rear of Canadian Tire through a normally locked gate through a fence with barbed wire</li> <li>• Drainage swale – along the rear of the lot as defined exists a drainage swale which provides drainage from the adjacent parking lot. The swale accesses the rear ravine through a drainage pipe culvert under the sidewalk near the stairs. We believe this swale would still be required</li> </ul>	<p>See commentary above</p> <p>See commentary above</p> <p>Protections for drainage can be included in the proposed easement</p>

## EDM 24-032 Surplus Land Declaration – Part 2, Plan 41R-7347

	and an access easement be maintained unless a design be put in place to mitigate the need. The outlet to the swale on the other side of the sidewalk has two barrels as Public Works staff will be making some erosion repairs in the area as staff and time permits.	
Recreation, Culture & Parks	No comments received	
Tillsonburg Hydro Inc	No comments received	
Duncan, Linton LLP	A title search was conducted confirming that a notice of the Town's ground lease with the Town Centre Mall was registered on title. Further, no easements are registered on title	Duncan, Linton advised as to the process for moving forward with a potential surplusing and were able to secure the release of various ground lease notices from being on title to the property, which is enabling the Town to move forward with considering these lands for surplusing

Notice of the potential surplus property has been provided in accordance with Bylaw 2021-031, and specifically, by:

- Posting a notice on the Town's website (August 23, 2024); and,
- Posting a notice on the property (August 26, 2024);
- Publishing a notice in the Tillsonburg News (August 29, September 5, 2024).

## FINANCIAL IMPACT/FUNDING SOURCE

The value of the property will be established through an Opinion of Value obtained from a real estate broker. The purchasers will be responsible for the negotiated value of the land as well as all costs (legal, survey, etc) related to the transaction. Overall, the Development Commissioner anticipates a net positive impact to the Town.

## EDM 24-032 Surplus Land Declaration – Part 2, Plan 41R-7347

**CORPORATE GOALS**

How does this report support the corporate goals identified in the Community Strategic Plan?

- Lifestyle and amenities
- Customer service, communication and engagement
- Business attraction, retention and expansion
- Community growth
- Connectivity and transportation
- Not Applicable

Does this report relate to a specific strategic direction or project identified in the Community Strategic Plan? Please indicate section number and/or any priority projects identified in the plan.

**Goal** – The Town of Tillsonburg will strive for excellence and accountability in government, providing effective and efficient services, information, and opportunities to shape municipal initiatives.

**Strategic Direction** – Not applicable.

**Priority Project** – Not applicable.

**ATTACHMENTS**

Appendix A – Plan 41R-7347





**Subject: Surplus Land Declaration – Westerly Portion of Moose Street Right-of-Way**

**Report Number:** EDM 24-034

Department: Economic Development Department

Submitted by: Cephas Panschow

Meeting Type: Council Meeting

Meeting Date: Monday, September 9, 2024

**RECOMMENDATION**

- A. THAT report titled EDM 24-034 Surplus Land Declaration – Westerly Portion of Moose Street Right-of-Way be received; and,
- B. THAT the Westerly Portion of the municipally owned Moose Street Right-of-Way, described as Part 2 on Plan 41R-1403, save and except for any easements as may be required by public authorities, be declared surplus to the needs of the Town of Tillsonburg in accordance with Bylaw 2021-031 (land disposition) including suitable notification to the public; and,
- C. That the Westerly Portion of the Moose Street Right-of-Way, described as Part 2 on Plan 41R-1403, be closed with a bylaw being brought forward for Council's consideration; and,
- D. That the Development Commissioner be authorized to negotiate an Agreement of Purchase and Sale for these lands subject to being brought back to Council for approval.

**BACKGROUND**

The Town of Tillsonburg has been contacted by a property owner who is interested in acquiring the Westerly portion of the Town owned Moose Street Right-of-Way. In reviewing this request, it has been determined that these lands are not required for municipal purposes, and hence, can be considered for surplus and potential sale.

The purpose of this report is to seek Council direction with respect to declaring these lands as surplus to the Town's needs and proceeding with an Agreement of Purchase and Sale with the adjacent property owners or other interested parties as may be appropriate.

## EDM 24-034 Surplus Lands Declaration – Westerly Portion of Moose Street ROW

**DISCUSSION**

The Moose Street Right-of-Way is the standard width of a municipal road, which is 20 metres (or approximately 66 feet) and 80 metres (265 feet) long, more or less. The area of the property is approximately 16,586 square feet or 0.4 acres.

**Figure 1 – Subject Property**



The property is bisected by a municipal sanitary sewer and private sanitary sewer connection to the adjacent 7 Moose Street property, both of which would have to be protected with an easement in favour of the Town and County.

It would be the intention to offer to the adjacent property owners and to bring back the best opportunities to Town Council for consideration.



## EDM 24-034 Surplus Lands Declaration – Westerly Portion of Moose Street ROW

**CONSULTATION**

<b>Department</b>	<b>Comment</b>	<b>Response/Reason</b>
Building and Bylaw Clerks	No questions or concerns	
Engineering	<p>Referred to County Public Works for comments, which were provided:</p> <ol style="list-style-type: none"> <li>1. The County would require an easement over the existing sanitary sewer. Width of easement is dependent on depth of sewer (i.e. 1:1 ratio required for trenching). Easement will (likely) be a minimum 5 metres.</li> <li>2. The sanitary lateral connection to the 7 Moose St property would require a private servicing easement. As per County's guidelines, a private servicing easement "is required for private sanitary sewers and access roads that cross a parcel of land to service other private lands. A joint access and maintenance agreement between the interested parties shall be entered into.</li> </ol>	<p>Easement can be provided</p> <p>Options to address the sanitary lateral connection to the 7 Moose St property could be a private servicing easement or a small portion of the Moose St ROW lands could be removed from any future sale by splitting the property into two parts with the sanitary servicing lateral lands described by a new plan being retained by the Town.</p>
Fire Department	No comments received	

## EDM 24-034 Surplus Lands Declaration – Westerly Portion of Moose Street ROW

Planning	Depending on the proposed development, an access onto Broadway may be recommended/required	To be determined as part of the Site Plan Approval process
Public Works	No comments received	
Recreation, Culture & Parks	No comments received	
Tillsonburg Hydro Inc	No comments received	
Duncan, Linton LLP	Not requested to comment (yet)	

Notice of the potential surplus property has been provided in accordance with Bylaw 2021-031, and specifically, by:

- Posting a notice on the Town's website (August 23, 2024); and,
- Posting a notice on the property (August 26, 2024);
- Publishing a notice in the Tillsonburg News (August 29, September 5, 2024).

### FINANCIAL IMPACT/FUNDING SOURCE

The value of the property will be established through an Opinion of Value obtained from a local real estate broker. The purchasers will be responsible for the negotiated value of the land as well as all costs (legal, survey, etc) related to the transaction. The overall financial impact is anticipated to be positive.

### CORPORATE GOALS

How does this report support the corporate goals identified in the Community Strategic Plan?

- Lifestyle and amenities
- Customer service, communication and engagement
- Business attraction, retention and expansion
- Community growth
- Connectivity and transportation
- Not Applicable

Does this report relate to a specific strategic direction or project identified in the Community Strategic Plan? Please indicate section number and/or any priority projects identified in the plan.

EDM 24-034 Surplus Lands Declaration – Westerly Portion of Moose Street ROW

**Goal** – The Town of Tillsonburg will strive for excellence and accountability in government, providing effective and efficient services, information, and opportunities to shape municipal initiatives.

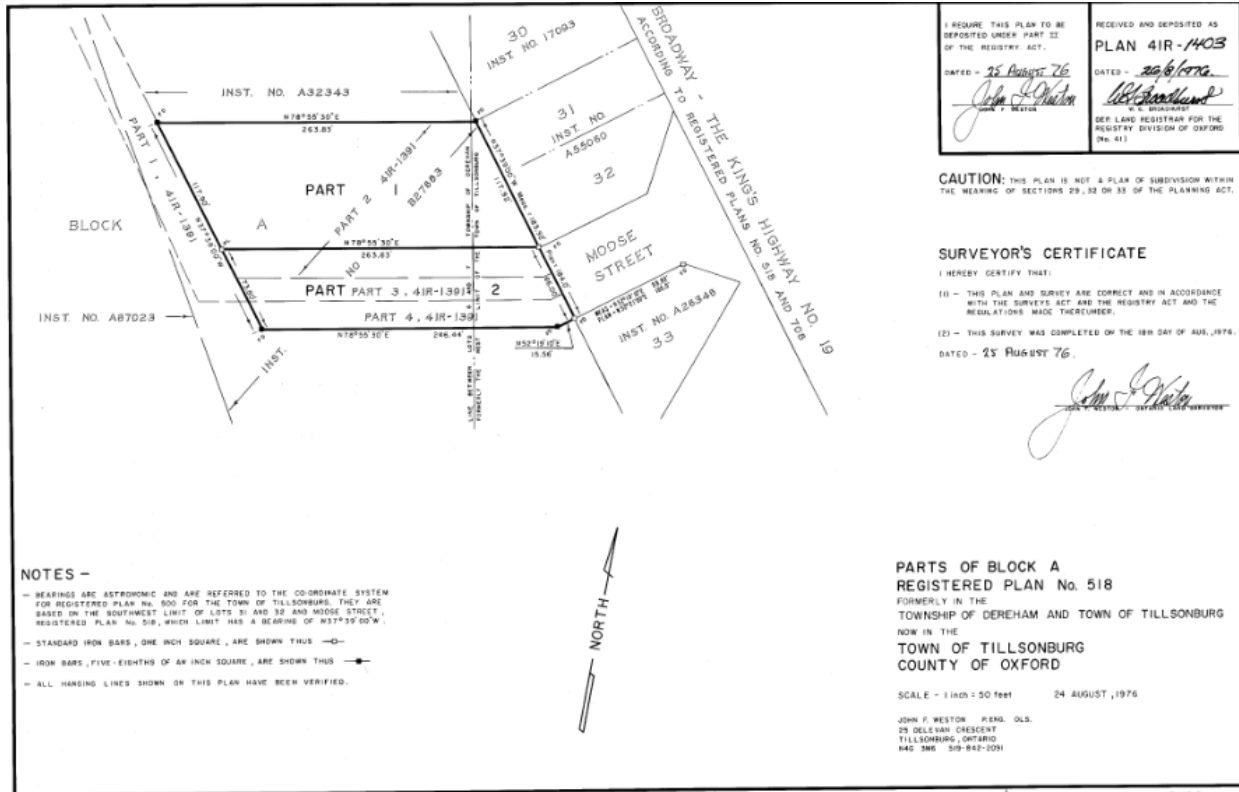
**Strategic Direction** – Not applicable.

**Priority Project** – Not applicable.

**ATTACHMENTS**

Appendix A – Plan 41R-1403

**Appendix A – Part 2, Plan 41R-1403**





**Subject: Offers to Purchase – Surplus Lands East of Langrell Avenue**

**Report Number:** EDM 24-035

Department: Economic Development Department

Submitted by: Cephas Panschow, Development Commissioner

Meeting Type: Council Meeting

Meeting Date: Monday, September 9, 2024

**RECOMMENDATION**

- A. THAT report EDM 24-035 Offers to Purchase – Surplus Lands East of Langrell Avenue be received; and
- B. THAT by-laws be brought forward authorizing the Mayor and Clerk to enter into an Agreement of Purchase and Sale with David Lopes and Mariah Koopman and John Allard and Linda Allard and to execute any documents required to effect the transfer of these lands.
- C. THAT, consistent with Council's June 12, 2024 direction, the Treasurer be directed to transfer the proceeds from these transactions to the Parkland Trust.

**BACKGROUND**

Town Council passed the following resolution at the January 23, 2024 Council Meeting:

- A. *THAT report titled EDM 24-002 Surplus Land Declaration – Municipal Lands East of Langrell Avenue be received; and,*
- B. *THAT the municipally owned lands located East of Langrell Avenue, North of the Town owned Storm Water Management facility, and described as part of Part 55 on Plan 41R-7299, be declared surplus to the needs of the Town of Tillsonburg in accordance with Bylaw 2021-031 (land disposition) including suitable notification to the public; and,*
- C. *That the Development Commissioner be authorized to negotiate an Agreement of Purchase and Sale with the adjacent property owner(s) subject to being brought back to Council for approval.*

## EDM 24-035 Offers to Purchase – Surplus Lands East of Langrell Avenue

Subsequent to this direction, the Development Commissioner has been negotiating the terms of the Agreement of Purchase and Sale with the adjacent property owners and is presenting the two Offers to Purchase in accordance with Council's direction for consideration.

## DISCUSSION

The two offers have been submitted with a revised lot configuration as shown in Figure 1 with Lopes/Koopman proposing to purchase the larger "L" shaped parcel and Allard purchasing an approximately 10 metre extension to their backyard.

**Figure 1 – Revised Lot Configuration**



The Offers to Purchase received are summarized as follows:

	<b>Lopes/Koopman Offer Details</b>	<b>Allard Offer Details</b>
<b>Price</b>	A flat rate of \$11,000 for approximately 3,719 square feet of land (equates to \$2.96 per square foot)	A flat rate of \$4,000 for approximately 1,158 square feet of land (equates to \$3.45 per square foot)

## EDM 24-035 Offers to Purchase – Surplus Lands East of Langrell Avenue

	Note: Purchasers agreed to a combined total of \$15,000 and split the area based on what they needed so the value per square feet is not the same.	Note: Purchasers agreed to a combined total of \$15,000 and split the area based on what they needed so the value per square feet is not the same.
<b>Area (estimated subject to final adjustments)</b>	Updated estimate of 3,719 square feet. To be verified with a new reference plan	Updated estimate of 1,158 square feet of land. To be verified with a new reference plan.
<b>Irrevocable Date</b>	September 13, 2024	September 13, 2024
<b>Closing Date</b>	October 31, 2024	October 31, 2024
<b>Purchaser Conditions</b>	None	None

Based on there being no municipal need for these parcels and the offers to purchase received from the property owners that meet Council's direction, the Development Commissioner is recommending that the Town enter into an Agreement of Purchase and Sale with these property owners to enable them acquire these lands for addition to their respective properties.

## CONSULTATION

The Town's solicitor, Duncan, Linton LLP, has reviewed the Offers to Purchase and their recommendations regarding splitting the original single agreement into two agreements as well as the insertion of Clause 16 regarding the merger of the new parcels with their existing properties, have been included in the revised offers.

## FINANCIAL IMPACT/FUNDING SOURCE

A range of Opinion of Values has been obtained for these lands. The range of value was from \$1.75 to \$8 per square foot and the negotiated value falls within this range.

In addition to the value of the land, the Purchasers would be responsible for the Town's legal and survey costs.

## EDM 24-035 Offers to Purchase – Surplus Lands East of Langrell Avenue

**CORPORATE GOALS**

How does this report support the corporate goals identified in the Community Strategic Plan?

- Lifestyle and amenities
- Customer service, communication and engagement
- Business attraction, retention and expansion
- Community growth
- Connectivity and transportation
- Not Applicable

Does this report relate to a specific strategic direction or project identified in the Community Strategic Plan? Please indicate section number and/or any priority projects identified in the plan.

**Goal** – The Town of Tillsonburg will strive for excellence and accountability in government, providing effective and efficient services, information, and opportunities to shape municipal initiatives.

**Strategic Direction** – Not applicable.

**Priority Project** – Not applicable

**ATTACHMENTS**

Appendix A – Offer to Purchase – Lopes/Koopman

Appendix B – Offer to Purchase – Allard

**AGREEMENT OF PURCHASE AND SALE (the "Agreement" or "APS")**

BETWEEN:

**THE CORPORATION OF THE TOWN OF TILLSONBURG**

(the "Vendor")

-and-

**David Lopes and Mariah Koopman**

(the "Purchaser")

**WHEREAS** the Vendor is the owner, in fee simple, of the lands and premises described in Schedule "A" (the "Property");

**NOW THEREFORE IN CONSIDERATION** of the mutual covenants and premises in this Agreement, the parties agree as follows:

**SECTION I - GENERAL**

1. The Purchaser agrees to purchase the Property and the Vendor agrees to sell the Property according to the terms of this Agreement.
2. In consideration of the agreement referred to in the preceding paragraph, the Purchaser shall pay to the Vendor a Purchase Price of **Eleven Thousand (\$ 11,000.00) Dollars**. The estimated area of the Property is **3940 square feet**.
  - (a) See Appendix A for sketch of the property
3. The Purchase Price shall be paid as follows:
  - (a) **Deposit price of Five Thousand, Five Hundred (\$5500.00) Dollars** as a deposit is payable by the Purchaser by certified cheque upon Acceptance of this Agreement, to be held on an interest free basis by the Solicitor for the Vendor as a deposit pending completion of this transaction on account of the Purchase Price on completion, or if this Agreement is not completed through no fault of the Purchaser, the deposit shall be returned to the Purchaser; and
  - (b) the balance of the Purchase Price, subject to adjustments, shall be paid to the Vendor on the Completion Date, by certified cheque or bank draft.

Buyer's Initials



Seller's Initials \_\_\_\_\_



## SECTION II - PURCHASE OF PROPERTY

## 4. Irrevocable Date

- (a) This APS shall be irrevocable and open for acceptance by the Vendor until 6:00 p.m. on the **13<sup>th</sup> day of September, 2024** ("Acceptance"), and when accepted shall constitute a binding contract of purchase and sale, otherwise the APS shall be null and void and all deposit monies paid shall be returned to the Purchaser without deduction.
- (b) Acceptance shall mean the date upon which the Mayor and Clerk of the Town of Tillsonburg, or such other persons as the Vendor may authorize from time to time, sign and execute this APS subsequent to the requirement that the Council of The Corporation of the Town of Tillsonburg has passed a resolution or by-law authorizing and approving the sale of the Property to the Purchaser pursuant to the terms of this APS.
- (c) The parties agree and acknowledge that negotiation of this APS is not a valid and binding agreement until accepted by the Council of The Corporation of the Town of Tillsonburg. The Chief Administrative Officer of the Town of Tillsonburg, or his or her designate, shall negotiate the terms of this APS in good faith. However, the negotiation of the terms of this APS by the Chief Administrative Officer of the Town of Tillsonburg, or his or her designate, in no ways binds The Corporation of the Town of Tillsonburg until such time as this APS is authorized and approved by the Council of The Corporation of the Town of Tillsonburg.

## 5. Council Approval

- (a) This transaction is subject to compliance with Section 270 of the *Municipal Act, 2001*, S.O. 2001, c. 25 as amended and the approval of the Council of The Corporation of the Town of Tillsonburg in its sole and absolute discretion by resolution or by-law. If Council approval is not obtained on or before the Completion Date, then this Agreement shall be null and void and any deposits paid by the Purchaser shall be returned to the Purchaser without interest or deduction.

## 6. Deed/Transfer

- (a) The Vendor agrees to deed or transfer the Property to the Purchaser subject to the terms of this Agreement.


## 7. Completion Date

- (a) The closing of this transaction shall take place on **October 31, 2024**, or such other date as mutually agreed upon (the "Completion Date") at which time possession of the Property in "as is, where is" condition shall be given to the Purchaser other than as provided in this APS. The Vendor acknowledges that it has the right and authority to sell the Property.

## 8. Documents, Reports and Information

- (a) The Vendor will produce and deliver to the Purchaser **within twenty-eight (28) days of Acceptance of the APS** any documents, reports or information in its possession in respect to the Property. The Purchaser agrees to return all of the above documentation to the Vendor if this transaction is not completed.

Buyer's Initials \_\_\_\_\_



Seller's Initials \_\_\_\_\_

### SECTION III - CONDITIONS, REPRESENTATIONS AND WARRANTIES

9. "As Is" Condition

- (a) The Purchaser acknowledges that it is acquiring the Property in an "as is" condition and that it must satisfy itself **by October 18th, 2024** regarding the condition of the Property including, but not limited to, all existing physical conditions of this Property, environmental conditions, fitness for any purpose, suitability for construction, soil bearing capacity for any building proposed, and the availability of municipal services and utilities necessary for the Purchaser's proposed use of the Property. The Purchaser acknowledges that the Vendor shall not be responsible for any physical deficiencies of the Property or for any past, present or future environmental liabilities and hereby waives any claims against the Vendor in respect of any environmental liabilities on the Property. The Purchaser agrees to sign a release and indemnity in favour of the Vendor on or before closing with respect to matters set out in the preceding sentence. If the Purchaser is for any reason whatsoever dissatisfied with the Property, it shall deliver written notice to that effect to the Vendor by no later than the time specified herein, and this Agreement shall be terminated and the deposit shall be returned to the Purchaser without interest or deduction. If the Vendor is notified that the condition of the Property is not satisfactory, then the Purchaser shall, prior to receiving its deposit monies back and prior to being entitled to a full release from the Vendor with respect to this Agreement, restore the Property to its original condition as it existed prior to such testing or inspection by the Purchaser, at the Purchaser's sole expense. If the Purchaser fails to deliver written notice to the Vendor within the time specified herein regarding this condition, this condition shall be deemed to have been waived by the Purchaser.

10. Other Conditions

- (a) This APS and completion of this transaction is subject to the conditions set out in Schedules "A" and "B".

11. Investigation by the Purchaser

- (a) The Purchaser acknowledges having inspected the Property prior to executing the APS and understands that upon Acceptance by the Vendor, and subject to any conditions herein, there shall be a binding agreement of purchase and sale between the Purchaser and the Vendor. It shall be the Purchaser's responsibility to provide, at its own expense, any soil bearing capacity tests or environmental inspection, as may be required or desired, and the Vendor shall grant the Purchaser access for such testing or inspection at all reasonable times, on reasonable notice, for the purpose of conducting reasonable inspections.

12. Future Use

- (a) The Vendor and the Purchaser agree that there is no condition, express or implied, representation or warranty of any kind that the future intended use of the Property by the Purchaser is or will be lawful except as may be specifically stipulated elsewhere in this Agreement.

13. Provision of Plans

Buyer's Initials \_\_\_\_\_

Seller's Initials \_\_\_\_\_

- (a) The Purchaser agrees and covenants that prior to the issuance of a building permit, the Purchaser shall provide to the Town of Tillsonburg a plan showing the location of the building(s) and outside storage, the front elevation of the building(s), the exterior building materials, the landscaping treatment and the screening of outside storage. The provisions of this paragraph shall survive closing.

14. Reasonable Assistance

- (a) The Vendor agrees to provide reasonable assistance and co-operation to the Purchaser in obtaining the necessary approvals for the development of the Property subject to the Purchaser's compliance with all relevant building codes, by-laws, land use controls, any other statutory requirements and payment of the fees provided for in the Town of Tillsonburg's current fees by-law.

~~15. Development Covenants and Restrictions~~

- ~~(a) The Property shall be subject to the development covenants and restrictions more particularly set out in Schedule "D" attached to this APS, which shall survive the completion of this transaction and run with the Property. The development covenants and restrictions shall be registered on title by the Vendor. In the event that the said covenants and restrictions are not registered on title to the Property on or before closing, the Purchaser covenants and agrees to consent to the registration of the covenants and restrictions after closing.~~

16. Property Not for Resale


- (a) **The Purchaser covenants that it is purchasing the Property for the purpose of consolidating the parcel with the Purchaser's adjoining property and not for the purpose of resale of vacant land.**
- (b) **The Purchaser covenants to take title to the Property in the same name in which the Purchaser holds title to the lands adjoining the Property which are owned by the Purchaser. The Purchaser covenants to register an application to consolidate the Property with the adjoining lands owned by the Purchaser into one PIN, and to provide the Vendor with registration particulars of same as soon as possible following the completion of this transaction. On or before the completion of this transaction, the Purchaser's lawyer shall provide an undertaking to register such instrument in the Land Registry Office for the Land Titles Division in Oxford (No. 41) as may be required to affect the matters contemplated in the foregoing sentence. This Section shall survive and not merge on the completion of this transaction**

**SECTION IV - PRIOR TO COMPLETION DATE**

17. Purchaser May Inspect the Property

- (a) The Purchaser, its agents and contractors shall be permitted to inspect the Property and any buildings as frequently as is reasonably necessary between the date of Acceptance and the Completion Date at reasonable times and upon reasonable notice to the Vendor.

18. Insurance

Buyer's Initials 

Seller's Initials \_\_\_\_\_

- (a) Pending closing, the Vendor shall hold all insurance policies and the proceeds thereof in trust for the parties as their interest may appear and in the event of damage to the Property. The Purchaser may elect to either receive the proceeds of the insurance and complete the purchase or to cancel the APS and have all the deposit monies paid to the Vendor returned together with all interest earned thereon without deduction.

#### SECTION V - COMPLETING THE TRANSACTION

##### 19. Deed/Transfer

- (a) The Deed or Transfer of the Property will be prepared by the Vendor at the expense of the Purchaser in a form acceptable to the solicitors for the Purchaser and the Purchaser will pay all Land Transfer Tax, Harmonized Sales Tax and other costs in connection with the registration of it.

##### 20. Electronic Registration

- (a) The parties agree that the transaction shall be completed by electronic registration pursuant to Part III of the *Land Registration Reform Act*, R.S.O. 1990, c.L.4 as amended. The parties acknowledge and agree that the delivery and release of documents may, at the discretion of the lawyer: a) not occur contemporaneously with the registration of the transfer/deed and other registrable documentation, and b) be subject to conditions whereby the lawyer receiving documents and/or money will be required to hold them in trust and not release them except in accordance with the terms of a written agreement between the lawyers entered into in the form of the Document Registration Agreement adopted by the Joint LSUC-OBOA Committee on Elective Registration of Title Documents.

##### 21. Survey or Reference Plan

- (a) The parties acknowledge that a survey, **at the Purchaser's expense**, is required and a Reference Plan may be registered on title and may be used to provide a registrable description of the Property and any easements.

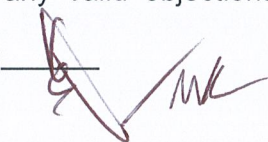
##### 22. Letters and Reports from Officials of the Vendor

- (a) On or before the requisition date, the Vendor agrees to provide to the Purchaser, if requested, at the Vendor's expense, letters or reports from the Building and Zoning Department of the Town of Tillsonburg and the Fire Chief of the Town of Tillsonburg regarding the status of compliance with all codes, by-laws, rules and regulations with respect to the Property and any buildings located thereon.

##### 23. Examination of Title

- (a) Title to the Property shall be good and marketable and free from all encumbrances except for any service easements or rights-of-way to be reserved in favour of the Vendor and for any easements or rights-of-way registered on title and any minor encroachments shown on the survey or Reference Plan delivered to the Purchaser. Any required easement shall be in the form set out in Schedule "C".
- (b) The Purchaser is allowed **until October 24th, end of day** to examine the title to the Property. If on or before this date the Purchaser furnishes the Vendor in writing with any valid objections: to the title; to any undisclosed outstanding work orders; to

Buyer's Initials \_\_\_\_\_



Seller's Initials \_\_\_\_\_

undisclosed non-compliance with the municipal by-laws or covenants and restrictions which run with the land and cannot be resolved before the Completion Date; as to any objection of which the Vendor shall be unable to remedy or correct by the Completion Date and which the Purchaser will not waive, then this APS shall, notwithstanding any intermediate acts or negotiations, be terminated and the deposit shall be returned to the Purchaser without deduction and the Vendor and the Purchaser shall not be liable for any costs, damages, compensation or expenses.

24. Vendor to Discharge all Encumbrances

- (a) The Vendor agrees to obtain and register at its own expense, on or before the Completion Date, a discharge of all liens, encumbrances, agreements and mortgages now registered against the Property and not assumed by the Purchaser. The Vendor further covenants and agrees to discharge, on or before the Completion Date, any and all liens, chattel mortgages, assignments or any other security interest given by the Vendor against its personal Property.

25. Adjustments

- (a) The Vendor agrees that all deposits, if any, held by the Vendor not including interest thereon shall be credited to the Purchaser in the Statement of Adjustments prepared for the Completion Date.
- (b) Any rents, mortgage, interest, taxes, local improvements, water and assessment rates shall be apportioned and allowed to the Completion Date, the day itself to be apportioned to the Purchaser.

26. Deliveries by the Vendor To The Purchaser on Closing

- (a) The Vendor covenants and agrees to deliver to the Purchaser on the Completion Date, all such deliveries to be a condition of the Purchaser's obligation to close this transaction, the following:
- (i) a deed/transfer of the Property;
  - (ii) any survey or reference plan of the Property in the possession of the Vendor;
  - (iii) a Statutory Declaration by an authorized officer of the Vendor stating that accurateness and truthfulness of all of the representations and warranties;
  - (iv) a Statutory Declaration by an authorized officer of the Vendor as to possession of the Property in a form acceptable to the solicitors for the Purchaser;
  - (v) a Statutory Declaration by an authorized officer of the Vendor that it is not now, and upon completion will not be, a "non-resident person" within the meaning and for the purpose of Section 116 of the *Income Tax Act*, R.S.C., 1985, c. 1 (5th Supp.) as amended;
  - (vi) certified copies of all appropriate certificates, by-laws and other documents of Vendor authorizing the transaction herein; and
  - (vii) such further documentation and assurances as the Purchaser may reasonably require to complete the transaction contemplated by the APS.

Buyer's Initials \_\_\_\_\_

Seller's Initials \_\_\_\_\_

## 27. Harmonized Sales Tax

- (a) The parties hereto acknowledge and agree that the transaction contemplated herein is subject to the Harmonized Sales Tax (HST) under the *Excise Tax Act*, R.S.C., 1985, c. E-15 (the "Act") and that the Purchase Price does not include HST. The Vendor shall provide the Purchaser with its HST Business Number. The Purchaser shall pay to the Vendor any HST imposed under the Act payable in connection with the transfer of the Property to the Purchaser, or as it may direct, unless the Purchaser or its nominee, or its assignee, provides:
- (i) a certificate on or before the Completion Date containing a representation and warranty to the Vendor that:
- (1) it is registered for the purpose of the HST on the Completion Date and specifying the HST registration number;
  - (2) it will self-assess the HST on its GST/HST return or file the prescribed form pursuant to subsection 228(4) of the Act in connection with the purchase of the Property;
  - (3) the Property transferred pursuant to this APS is being purchased by the Purchaser, or its nominee or assignee, as principal for its own account and is not being purchased by the Purchaser as agent, trustee or otherwise on behalf of or for another person, and does not constitute a supply of residential complex made to an individual for the purpose of paragraph 221 (2)(b) of the Act;
  - (4) an indemnity, indemnifying and saving harmless the Vendor from any HST payable on this transaction and penalty and interest relating to HST; and
  - (5) a notarial true copy of its HST registration confirmation.

**SECTION VI - MISCELLANEOUS**

## 28. Entire Agreement

- (a) There is no representation, warranty, collateral agreement or condition affecting this Agreement of the Property other than expressed herein.

## 29. Tender

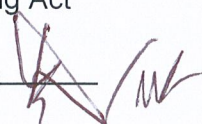
- (a) Any tender of documents or moneys hereunder may be made upon the solicitor acting for the party upon whom tender is desired, and it shall be sufficient that a negotiable, certified cheque or bank draft may be tendered instead of cash.

## 30. Time of Essence

- (a) Time shall be of the essence of this Agreement.

## 31. Planning Act

Buyer's Initials \_\_\_\_\_



Seller's Initials \_\_\_\_\_

- (a) This Agreement shall be effective only if the provisions of Section 50 of the *Planning Act*, R.S.O. 1990, c.P.13, as amended are complied with.

32. Notices

- (a) All notices in this Agreement shall be in writing and shall be deemed to have been given if delivered by hand or mailed by ordinary mail, postage prepaid, addressed to the solicitor for the person to whom such notice is intended to be given at the following address:

**Solicitors for the Vendor:**

Duncan, Linton LLP  
ATTENTION: Steven Ross  
45 Erb St W  
Waterloo, ON N2J 4B5  
Fax: (519) 886-8651

with a copy delivered to:

The Corporation of the Town of Tillsonburg  
ATTENTION: Development Commissioner  
55 Brock Street East  
Tillsonburg, ON N4G 1Z7  
Fax: 519-842-9431

**Solicitors for the Purchaser:**

Holmes, Kocheff & Good LLP Law Office  
ATTENTION: Michael Kocheff  
28 Harvey Street  
Tillsonburg, ON N4G 3J8  
Fax: (519) 842-4880

with a copy delivered to:

David Lopes and Mariah Koopman  
42 Langrell Ave  
Tillsonburg, ON N4G 5X8

If mailed, such notices must also be given by facsimile transmission on the date it was so mailed. If so given, such notices shall be deemed to have been received on the first business day following the date it was delivered or marked mailed out.

33. Successors and Assigns

- (a) The Purchaser shall be permitted to assign all of its right, title and interest in and to this APS with the Vendor's written approval, which shall not be unreasonably withheld, including assignment to another corporation with the same shareholders as the Purchaser. Subject to the restrictions in the preceding sentence, the Vendor agrees to engross the Transfer/Deed of Land as directed by the Purchase on the completion Date as the Purchaser may elect, and the Vendor agrees to complete the transaction contemplated by this APS on the Completion Date with such assignee or nominee. The

Buyer's Initials AK MK

Seller's Initials \_\_\_\_\_

Purchaser is released from all liability hereunder, if it assigns its interest in this APS. This Agreement shall be binding upon the parties hereto and their respective successors and assigns.

34. Schedules

- (a) The following Schedules shall form an integral part of this Agreement:
  - (i) Schedule "A" Description of the Property;
  - (ii) Schedule "B" Conditions;

35. Acceptance by Fax or Email

- (a) The Purchaser and Vendor acknowledge and agree that the communication of this Agreement of Purchase and Sale may be transmitted by way of facsimile or electronic mail, and that they agree to accept such signatures and documents to be legal and binding upon them.

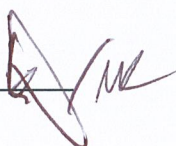
36. Counterparts

- (a) This Agreement may be signed in any number of counterparts, each of which is considered to be an original, and all of which are considered to be the same documents.

37. Severability

- (a) If any provision of this Agreement, or the application thereof to any circumstances, shall be held to be invalid or unenforceable, then the remaining provisions of this Agreement, or the application thereof to other circumstances, shall not be affected, and shall be valid and enforceable.

Buyer's Initials \_\_\_\_\_



Seller's Initials \_\_\_\_\_

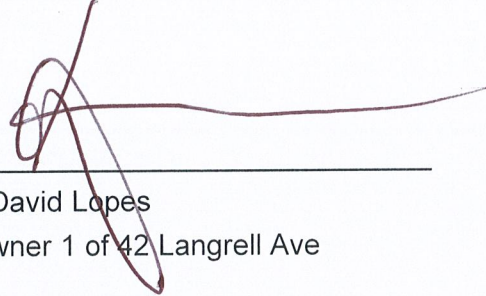


**IN WITNESS WHEREOF** the Purchaser has executed this Agreement:

Dated at Tillsonburg, Ontario this 8th day of August, 2024.

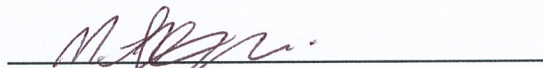
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Per:



Name: David Lopes

Title: Owner 1 of 42 Langrell Ave



Name: Mariah Koopman

Title: Owner 2 of 42 Langrell Ave

The Vendor hereby accepts this Agreement according to its terms.

Dated at Tillsonburg, Ontario this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

**IN WITNESS WHEREOF** the Vendor has executed this Agreement:

**The Corporation of the Town of  
Tillsonburg**

\_\_\_\_\_  
Deb Gilvesy  
Mayor

\_\_\_\_\_  
X  
Town Councillor

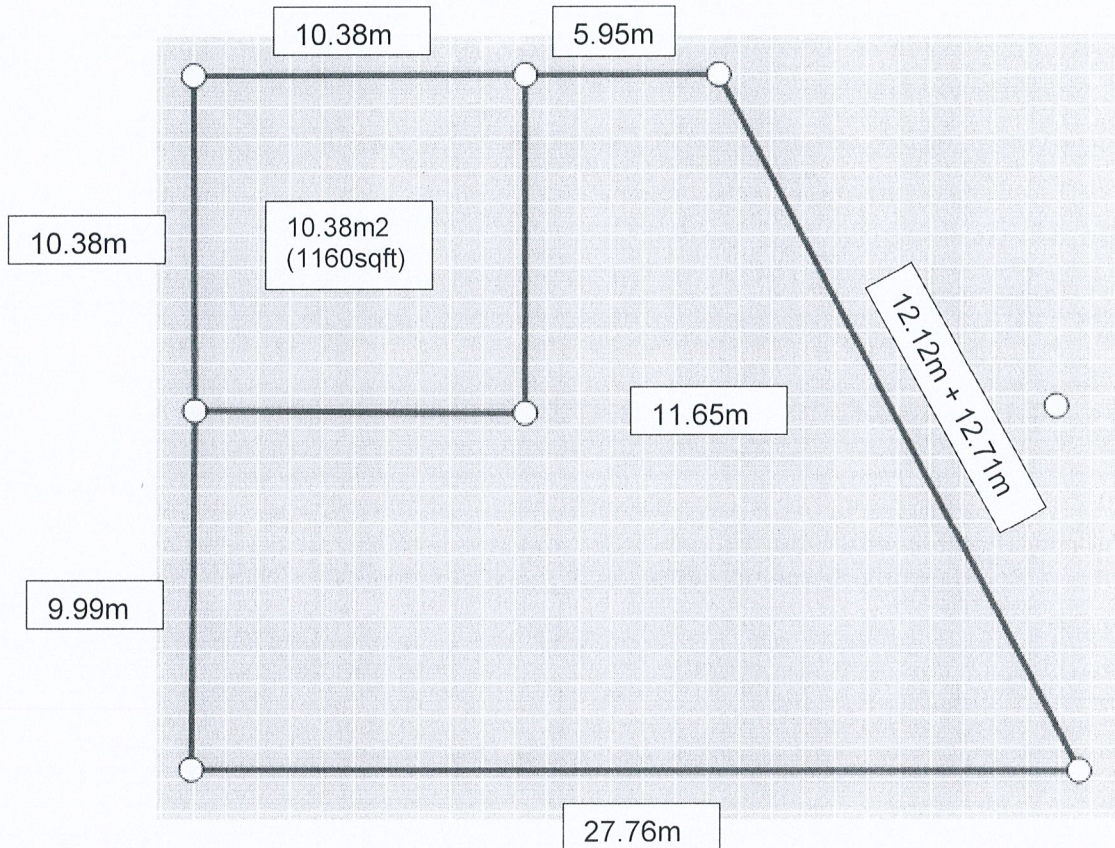
We have authority to bind The Corporation  
of the Town of Tillsonburg.

Buyer's Initials 

Seller's Initials \_\_\_\_\_

**SCHEDULE "A" - LEGAL DESCRIPTION OF THE PROPERTY**

ALL AND SINGULAR that certain parcel or tract of land and premises situated, lying and being in the Town of Tillsonburg in the County of Oxford, being more or less as shown below and to be described by a new legal plan



**SCHEDULE "B" – PURCHASER CONDITIONS**

1. The transaction of purchase and sale contemplated herein shall be subject to the fulfillment of the following terms and conditions on or before August 19th, 2024, which terms and conditions are for the exclusive benefit of the Purchaser and may be waived in whole or in part by the Purchaser. If the conditions are not fulfilled or waived then the deposit shall be returned and Agreement arising from the offer shall be at an end and all parties released from their obligations:

(a) \*\*

Buyer's Initials *[Handwritten Signature]*

Seller's Initials \_\_\_\_\_

Buyer's Initials\_\_\_\_\_

Seller's Initials\_\_\_\_\_

**AGREEMENT OF PURCHASE AND SALE (the "Agreement" or "APS")**

BETWEEN:

**THE CORPORATION OF THE TOWN OF TILLSONBURG**

(the "Vendor")

-and-

**John Allard and Linda Allard**

(the "Purchaser")

**WHEREAS** the Vendor is the owner, in fee simple, of the lands and premises described in Schedule "A" (the "Property");

**NOW THEREFORE IN CONSIDERATION** of the mutual covenants and premises in this Agreement, the parties agree as follows:

**SECTION I - GENERAL**

1. The Purchaser agrees to purchase the Property and the Vendor agrees to sell the Property according to the terms of this Agreement.
2. In consideration of the agreement referred to in the preceding paragraph, the Purchaser shall pay to the Vendor a Purchase Price of **Four Thousand (\$ 4000.00) Dollars**. The estimated area of the Property is **1160 square feet** (10.38 square meters)

(a) See Appendix A for sketch of the property

3. The Purchase Price shall be paid as follows:

(a) **Deposit price of Two Thousand (\$2000.00) Dollars** as a deposit is payable by the Purchaser by certified cheque upon Acceptance of this Agreement, to be held on an interest free basis by the Solicitor for the Vendor as a deposit pending completion of this transaction on account of the Purchase Price on completion, or if this Agreement is not completed through no fault of the Purchaser, the deposit shall be returned to the Purchaser; and

(b) the balance of the Purchase Price, subject to adjustments, shall be paid to the Vendor on the Completion Date, by certified cheque or bank draft.

**SECTION II - PURCHASE OF PROPERTY**

Buyer's Initials JA  
LA

Seller's Initials \_\_\_\_\_

## 4. Irrevocable Date

- (a) This APS shall be irrevocable and open for acceptance by the Vendor until 6:00 p.m. on the **13<sup>th</sup> day of September, 2024** ("Acceptance"), and when accepted shall constitute a binding contract of purchase and sale, otherwise the APS shall be null and void and all deposit monies paid shall be returned to the Purchaser without deduction.
- (b) Acceptance shall mean the date upon which the Mayor and Clerk of the Town of Tillsonburg, or such other persons as the Vendor may authorize from time to time, sign and execute this APS subsequent to the requirement that the Council of The Corporation of the Town of Tillsonburg has passed a resolution or by-law authorizing and approving the sale of the Property to the Purchaser pursuant to the terms of this APS.
- (c) The parties agree and acknowledge that negotiation of this APS is not a valid and binding agreement until accepted by the Council of The Corporation of the Town of Tillsonburg. The Chief Administrative Officer of the Town of Tillsonburg, or his or her designate, shall negotiate the terms of this APS in good faith. However, the negotiation of the terms of this APS by the Chief Administrative Officer of the Town of Tillsonburg, or his or her designate, in no ways binds The Corporation of the Town of Tillsonburg until such time as this APS is authorized and approved by the Council of The Corporation of the Town of Tillsonburg.

## 5. Council Approval

- (a) This transaction is subject to compliance with Section 270 of the *Municipal Act, 2001*, S.O. 2001, c. 25 as amended and the approval of the Council of The Corporation of the Town of Tillsonburg in its sole and absolute discretion by resolution or by-law. If Council approval is not obtained on or before the Completion Date, then this Agreement shall be null and void and any deposits paid by the Purchaser shall be returned to the Purchaser without interest or deduction.

## 6. Deed/Transfer

- (a) The Vendor agrees to deed or transfer the Property to the Purchaser subject to the terms of this Agreement.

## 7. Completion Date

- (a) The closing of this transaction shall take place on **October 31, 2024**, or such other date as mutually agreed upon (the "Completion Date") at which time possession of the Property in "as is, where is" condition shall be given to the Purchaser other than as provided in this APS. The Vendor acknowledges that it has the right and authority to sell the Property.

## 8. Documents, Reports and Information

- (a) The Vendor will produce and deliver to the Purchaser **within twenty-eight (28) days of Acceptance of the APS** any documents, reports or information in its possession in respect to the Property. The Purchaser agrees to return all of the above documentation to the Vendor if this transaction is not completed.

**SECTION III - CONDITIONS, REPRESENTATIONS AND WARRANTIES**

Buyer's Initials



Seller's Initials \_\_\_\_\_

## 9. "As Is" Condition

- (a) The Purchaser acknowledges that it is acquiring the Property in an "as is" condition and that it must satisfy itself **by October 18th, 2024** regarding the condition of the Property including, but not limited to, all existing physical conditions of this Property, environmental conditions, fitness for any purpose, suitability for construction, soil bearing capacity for any building proposed, and the availability of municipal services and utilities necessary for the Purchaser's proposed use of the Property. The Purchaser acknowledges that the Vendor shall not be responsible for any physical deficiencies of the Property or for any past, present or future environmental liabilities and hereby waives any claims against the Vendor in respect of any environmental liabilities on the Property. The Purchaser agrees to sign a release and indemnity in favour of the Vendor on or before closing with respect to matters set out in the preceding sentence. If the Purchaser is for any reason whatsoever dissatisfied with the Property, it shall deliver written notice to that effect to the Vendor by no later than the time specified herein, and this Agreement shall be terminated and the deposit shall be returned to the Purchaser without interest or deduction. If the Vendor is notified that the condition of the Property is not satisfactory, then the Purchaser shall, prior to receiving its deposit monies back and prior to being entitled to a full release from the Vendor with respect to this Agreement, restore the Property to its original condition as it existed prior to such testing or inspection by the Purchaser, at the Purchaser's sole expense. If the Purchaser fails to deliver written notice to the Vendor within the time specified herein regarding this condition, this condition shall be deemed to have been waived by the Purchaser.

## 10. Other Conditions

- (a) This APS and completion of this transaction is subject to the conditions set out in Schedules "A" and "B".

## 11. Investigation by the Purchaser

- (a) The Purchaser acknowledges having inspected the Property prior to executing the APS and understands that upon Acceptance by the Vendor, and subject to any conditions herein, there shall be a binding agreement of purchase and sale between the Purchaser and the Vendor. It shall be the Purchaser's responsibility to provide, at its own expense, any soil bearing capacity tests or environmental inspection, as may be required or desired, and the Vendor shall grant the Purchaser access for such testing or inspection at all reasonable times, on reasonable notice, for the purpose of conducting reasonable inspections.

## 12. Future Use

- (a) The Vendor and the Purchaser agree that there is no condition, express or implied, representation or warranty of any kind that the future intended use of the Property by the Purchaser is or will be lawful except as may be specifically stipulated elsewhere in this Agreement.

## 13. Provision of Plans

- (a) The Purchaser agrees and covenants that prior to the issuance of a building permit, the Purchaser shall provide to the Town of Tillsonburg a plan showing the location of the building(s) and outside storage, the front elevation of the building(s), the exterior building materials, the landscaping treatment and the screening of outside storage. The provisions of this paragraph shall survive closing.

Buyer's Initials *JA*  
*AL*

Seller's Initials \_\_\_\_\_

## 14. Reasonable Assistance

- (a) The Vendor agrees to provide reasonable assistance and co-operation to the Purchaser in obtaining the necessary approvals for the development of the Property subject to the Purchaser's compliance with all relevant building codes, by-laws, land use controls, any other statutory requirements and payment of the fees provided for in the Town of Tillsonburg's current fees by-law.

~~15. Development Covenants and Restrictions~~

- ~~(a) The Property shall be subject to the development covenants and restrictions more particularly set out in Schedule "D" attached to this APS, which shall survive the completion of this transaction and run with the Property. The development covenants and restrictions shall be registered on title by the Vendor. In the event that the said covenants and restrictions are not registered on title to the Property on or before closing, the Purchaser covenants and agrees to consent to the registration of the covenants and restrictions after closing.~~

## 16. Property Not for Resale

- (a) **The Purchaser covenants that it is purchasing the Property for the purpose of consolidating the parcel with the Purchaser's adjoining property and not for the purpose of resale of vacant land.**
- (b) **The Purchaser covenants to take title to the Property in the same name in which the Purchaser holds title to the lands adjoining the Property which are owned by the Purchaser. The Purchaser covenants to register an application to consolidate the Property with the adjoining lands owned by the Purchaser into one PIN, and to provide the Vendor with registration particulars of same as soon as possible following the completion of this transaction. On or before the completion of this transaction, the Purchaser's lawyer shall provide an undertaking to register such instrument in the Land Registry Office for the Land Titles Division in Oxford (No. 41) as may be required to affect the matters contemplated in the foregoing sentence. This Section shall survive and not merge on the completion of this transaction**

**SECTION IV - PRIOR TO COMPLETION DATE**

## 17. Purchaser May Inspect the Property

- (a) The Purchaser, its agents and contractors shall be permitted to inspect the Property and any buildings as frequently as is reasonably necessary between the date of Acceptance and the Completion Date at reasonable times and upon reasonable notice to the Vendor.

## 18. Insurance

- (a) Pending closing, the Vendor shall hold all insurance policies and the proceeds thereof in trust for the parties as their interest may appear and in the event of damage to the Property. The Purchaser may elect to either receive the proceeds of the insurance and complete the purchase or to cancel the APS and have all the deposit monies paid to the Vendor returned together with all interest earned thereon without deduction.

**SECTION V - COMPLETING THE TRANSACTION**

Buyer's Initials

*JG*  
*AA*

Seller's Initials \_\_\_\_\_

## 19. Deed/Transfer

- (a) The Deed or Transfer of the Property will be prepared by the Vendor at the expense of the Purchaser in a form acceptable to the solicitors for the Purchaser and the Purchaser will pay all Land Transfer Tax, Harmonized Sales Tax and other costs in connection with the registration of it.

## 20. Electronic Registration

- (a) The parties agree that the transaction shall be completed by electronic registration pursuant to Part III of the *Land Registration Reform Act*, R.S.O. 1990, c.L.4 as amended. The parties acknowledge and agree that the delivery and release of documents may, at the discretion of the lawyer: a) not occur contemporaneously with the registration of the transfer/deed and other registrable documentation, and b) be subject to conditions whereby the lawyer receiving documents and/or money will be required to hold them in trust and not release them except in accordance with the terms of a written agreement between the lawyers entered into in the form of the Document Registration Agreement adopted by the Joint LSUC-OBOA Committee on Elective Registration of Title Documents.

## 21. Survey or Reference Plan

- (a) The parties acknowledge that a survey, **at the Purchaser's expense**, is required and a Reference Plan may be registered on title and may be used to provide a registrable description of the Property and any easements.

## 22. Letters and Reports from Officials of the Vendor

- (a) On or before the requisition date, the Vendor agrees to provide to the Purchaser, if requested, at the Vendor's expense, letters or reports from the Building and Zoning Department of the Town of Tillsonburg and the Fire Chief of the Town of Tillsonburg regarding the status of compliance with all codes, by-laws, rules and regulations with respect to the Property and any buildings located thereon.

## 23. Examination of Title

- (a) Title to the Property shall be good and marketable and free from all encumbrances except for any service easements or rights-of-way to be reserved in favour of the Vendor and for any easements or rights-of-way registered on title and any minor encroachments shown on the survey or Reference Plan delivered to the Purchaser. Any required easement shall be in the form set out in Schedule "C".
- (b) The Purchaser is allowed **until October 24th, end of day** to examine the title to the Property. If on or before this date the Purchaser furnishes the Vendor in writing with any valid objections: to the title; to any undisclosed outstanding work orders; to undisclosed non-compliance with the municipal by-laws or covenants and restrictions which run with the land and cannot be resolved before the Completion Date; as to any objection of which the Vendor shall be unable to remedy or correct by the Completion Date and which the Purchaser will not waive, then this APS shall, notwithstanding any intermediate acts or negotiations, be terminated and the deposit shall be returned to the Purchaser without deduction and the Vendor and the Purchaser shall not be liable for any costs, damages, compensation or expenses.

## 24. Vendor to Discharge all Encumbrances

Buyer's Initials Ja  
Ja

Seller's Initials \_\_\_\_\_



- (a) The Vendor agrees to obtain and register at its own expense, on or before the Completion Date, a discharge of all liens, encumbrances, agreements and mortgages now registered against the Property and not assumed by the Purchaser. The Vendor further covenants and agrees to discharge, on or before the Completion Date, any and all liens, chattel mortgages, assignments or any other security interest given by the Vendor against its personal Property.

25. Adjustments

- (a) The Vendor agrees that all deposits, if any, held by the Vendor not including interest thereon shall be credited to the Purchaser in the Statement of Adjustments prepared for the Completion Date.
- (b) Any rents, mortgage, interest, taxes, local improvements, water and assessment rates shall be apportioned and allowed to the Completion Date, the day itself to be apportioned to the Purchaser.


26. Deliveries by the Vendor To The Purchaser on Closing

- (a) The Vendor covenants and agrees to deliver to the Purchaser on the Completion Date, all such deliveries to be a condition of the Purchaser's obligation to close this transaction, the following:
- (i) a deed/transfer of the Property;
  - (ii) any survey or reference plan of the Property in the possession of the Vendor;
  - (iii) a Statutory Declaration by an authorized officer of the Vendor stating that accurateness and truthfulness of all of the representations and warranties;
  - (iv) a Statutory Declaration by an authorized officer of the Vendor as to possession of the Property in a form acceptable to the solicitors for the Purchaser;
  - (v) a Statutory Declaration by an authorized officer of the Vendor that it is not now, and upon completion will not be, a "non-resident person" within the meaning and for the purpose of Section 116 of the *Income Tax Act*, R.S.C., 1985, c. 1 (5th Supp.) as amended;
  - (vi) certified copies of all appropriate certificates, by-laws and other documents of Vendor authorizing the transaction herein; and
  - (vii) such further documentation and assurances as the Purchaser may reasonably require to complete the transaction contemplated by the APS.

27. Harmonized Sales Tax

- (a) The parties hereto acknowledge and agree that the transaction contemplated herein is subject to the Harmonized Sales Tax (HST) under the *Excise Tax Act*, R.S.C., 1985, c. E-15 (the "Act") and that the Purchase Price does not include HST. The Vendor shall provide the Purchaser with its HST Business Number. The Purchaser shall pay to the Vendor any HST imposed under the Act payable in connection with the transfer of the Property to the Purchaser, or as it may direct, unless the Purchaser or its nominee, or its assignee, provides:

Buyer's Initials



Seller's Initials \_\_\_\_\_

- (i) a certificate on or before the Completion Date containing a representation and warranty to the Vendor that:
- (1) it is registered for the purpose of the HST on the Completion Date and specifying the HST registration number;
  - (2) it will self-assess the HST on its GST/HST return or file the prescribed form pursuant to subsection 228(4) of the Act in connection with the purchase of the Property;
  - (3) the Property transferred pursuant to this APS is being purchased by the Purchaser, or its nominee or assignee, as principal for its own account and is not being purchased by the Purchaser as agent, trustee or otherwise on behalf of or for another person, and does not constitute a supply of residential complex made to an individual for the purpose of paragraph 221 (2)(b) of the Act;
  - (4) an indemnity, indemnifying and saving harmless the Vendor from any HST payable on this transaction and penalty and interest relating to HST; and
  - (5) a notarial true copy of its HST registration confirmation.

#### SECTION VI - MISCELLANEOUS

28. Entire Agreement
- (a) There is no representation, warranty, collateral agreement or condition affecting this Agreement of the Property other than expressed herein.
29. Tender
- (a) Any tender of documents or moneys hereunder may be made upon the solicitor acting for the party upon whom tender is desired, and it shall be sufficient that a negotiable, certified cheque or bank draft may be tendered instead of cash.
30. Time of Essence
- (a) Time shall be of the essence of this Agreement.
31. Planning Act
- (a) This Agreement shall be effective only if the provisions of Section 50 of the *Planning Act*, R.S.O. 1990, c.P.13, as amended are complied with.
32. Notices
- (a) All notices in this Agreement shall be in writing and shall be deemed to have been given if delivered by hand or mailed by ordinary mail, postage prepaid, addressed to the solicitor for the person to whom such notice is intended to be given at the following address:

#### Solicitors for the Vendor:

Buyer's Initials     *JA*      
*JA*

Seller's Initials \_\_\_\_\_

Duncan, Linton LLP  
ATTENTION: Steven Ross  
45 Erb St W  
Waterloo, ON N2J 4B5  
Fax: (519) 886-8651

with a copy delivered to:

The Corporation of the Town of Tillsonburg  
ATTENTION: Development Commissioner  
55 Brock Street East  
Tillsonburg, ON N4G 1Z7  
Fax: 519-842-9431

**Solicitors for the Purchaser:**

Holmes, Kocheff & Good LLP Law Office  
ATTENTION: Michael Kocheff  
28 Harvey Street  
Tillsonburg, ON N4G 3J8  
Fax: (519) 842-4880

with a copy delivered to:

John Allard and Linda Allard  
40 Langrell Ave  
Tillsonburg, ON N4G 5X8

If mailed, such notices must also be given by facsimile transmission on the date it was so mailed. If so given, such notices shall be deemed to have been received on the first business day following the date it was delivered or marked mailed out.


33. Successors and Assigns

- (a) The Purchaser shall be permitted to assign all of its right, title and interest in and to this APS with the Vendor's written approval, which shall not be unreasonably withheld, including assignment to another corporation with the same shareholders as the Purchaser. Subject to the restrictions in the preceding sentence, the Vendor agrees to engross the Transfer/Deed of Land as directed by the Purchase on the completion Date as the Purchaser may elect, and the Vendor agrees to complete the transaction contemplated by this APS on the Completion Date with such assignee or nominee. The Purchaser is released from all liability hereunder, if it assigns its interest in this APS. This Agreement shall be binding upon the parties hereto and their respective successors and assigns.

34. Schedules

- (a) The following Schedules shall form an integral part of this Agreement:
  - (i) Schedule "A" Description of the Property;
  - (ii) Schedule "B" Conditions;

35. Acceptance by Fax or Email

Buyer's Initials 

Seller's Initials \_\_\_\_\_

- (a) The Purchaser and Vendor acknowledge and agree that the communication of this Agreement of Purchase and Sale may be transmitted by way of facsimile or electronic mail, and that they agree to accept such signatures and documents to be legal and binding upon them.

36. Counterparts

- (a) This Agreement may be signed in any number of counterparts, each of which is considered to be an original, and all of which are considered to be the same documents.

37. Severability

- (a) If any provision of this Agreement, or the application thereof to any circumstances, shall be held to be invalid or unenforceable, then the remaining provisions of this Agreement, or the application thereof to other circumstances, shall not be affected, and shall be valid and enforceable.

Buyer's Initials JA  
AL,

Seller's Initials \_\_\_\_\_

**IN WITNESS WHEREOF** the Purchaser has executed this Agreement:

Dated at \_\_\_\_\_Tillsonburg\_\_\_\_\_, Ontario this \_\_8<sup>th</sup>\_\_ day of \_\_\_August\_\_\_\_\_, 2024.

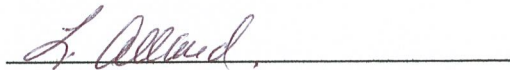
\*\*

Per:



Name: John Allard

Title: Owner 1 of 40 Langrell Ave



Name: Linda Allard

Title: Owner 2 of 40 Langrell Ave

The Vendor hereby accepts this Agreement according to its terms.

Dated at Tillsonburg, Ontario this 8<sup>th</sup> day of AUGUST, 2024.

**IN WITNESS WHEREOF** the Vendor has executed this Agreement:

**The Corporation of the Town of  
Tillsonburg**

\_\_\_\_\_

Deb Gilvesy  
Mayor

\_\_\_\_\_

X  
Town Councillor

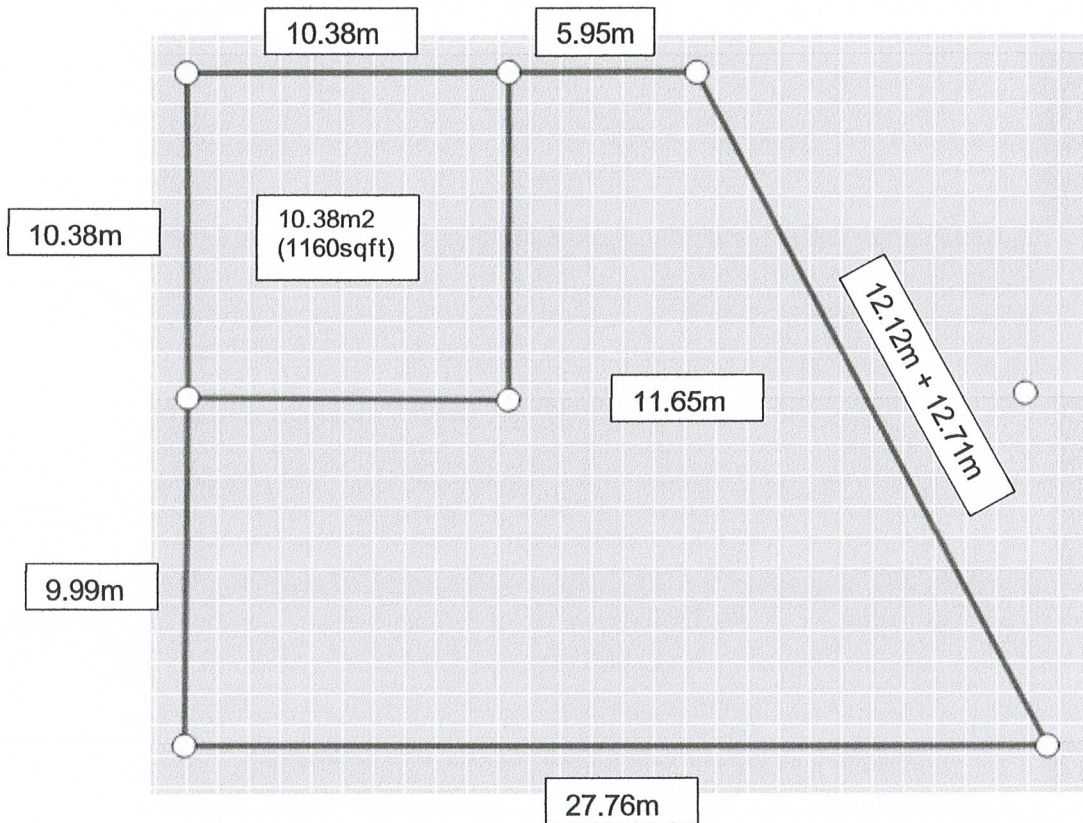
We have authority to bind The Corporation  
of the Town of Tillsonburg.

Buyer's Initials   
JA

Seller's Initials \_\_\_\_\_

**SCHEDULE "A" - LEGAL DESCRIPTION OF THE PROPERTY**

ALL AND SINGULAR that certain parcel or tract of land and premises situated, lying and being in the Town of Tillsonburg in the County of Oxford, being more or less as shown below and to be described by a new legal plan



**SCHEDULE "B" – PURCHASER CONDITIONS**

1. The transaction of purchase and sale contemplated herein shall be subject to the fulfillment of the following terms and conditions on or before August 19th, 2024, which terms and conditions are for the exclusive benefit of the Purchaser and may be waived in whole or in part by the Purchaser. If the conditions are not fulfilled or waived then the deposit shall be returned and Agreement arising from the offer shall be at an end and all parties released from their obligations:

(a) \*\*

Buyer's Initials JA  
JA.

Seller's Initials \_\_\_\_\_

**Subject: Development Charge Interest Rate Policy****Report Number:** FIN 24-030

Department: Finance Department

Submitted by: Renato Pullia, Interim Director of Finance/Treasurer

Meeting Type: Council Meeting

Meeting Date: Monday, September 9, 2024

**RECOMMENDATION**

- A. THAT report FIN 24-030 titled "Development Charge Interest Rate Policy" be received as information; and
- B. THAT a by-law to adopt Development Charge Interest Rate Policy 5-009 be presented to Council for consideration.

**BACKGROUND**

In accordance with the Development Charges Act, 1997 (DCA), interest is charged for developments eligible to pay in instalments and/or when a development charge freeze is applied.

Previous Town (and County) Development Charges (DC) by-laws incorporated how interest would be calculated for the applicable development into the by-law. For the 2024 DC By-law, the Town and County (and area municipalities) worked to align the administration of development charges to ease the processes for staff and developers. As such, the calculations of interest are referenced in policy instead of the by-law, as it will be easier should the need arise to amend the policy than to amend the DC by-law.

Thus, this report is a housekeeping item, to present a policy with respect of interest to apply to development charges.

**DISCUSSION**

The policy serves to ensure that there is compensating interest income to at least partially fund the lost DCs that will result from the 1) DC rate freeze and 2) deferred payment requirements, as permitted under the DCA.

**DC Rate Freeze**

As per Section 26.2 of the DCA, where the development of land results from the approval of a site plan or zoning by-law amendment for which a complete application was received on or after January 1, 2020, the development charges shall be calculated on the development charge rates in effect on the date of the complete application,

## FIN 24-030 Development Charge Interest Rate Policy

including interest. The development charge rates will be locked-in/frozen for a prescribed period from the approval of the related planning application. Interest will accrue from the date a complete application is received until the building permit is issued.

### Deferred Payments/Instalments

As per Section 26.1 of the DCA, specified development types are able to defer the payment of development charges. Developments that meet the definition of rental housing development, or institutional development, are payable in equal annual instalments beginning at occupancy and on the following five anniversaries of that date, for a total of six instalment payments when finally paid in full.

- The interest rate will be established on the date the development charges would have otherwise been payable;
- The interest rate will be fixed for the duration of the instalment payments;
- An instalment payment schedule will be provided to the developer once the Town/County is notified of occupancy.

### CONSULTATION

County of Oxford, Watson & Associates Economists Ltd.

### FINANCIAL IMPACT/FUNDING SOURCE

It is difficult to ascertain amount of interest income arising from the policy, as that is dependent on the timing and number of applications received. Interest rates referenced in the policy are based on the average prime rate plus 1%, and are adjusted quarterly in accordance with the DCA. As of July 1, 2024, the interest rate was 8.2%.

### CORPORATE GOALS

How does this report support the corporate goals identified in the Community Strategic Plan?

- Lifestyle and amenities
- Customer service, communication and engagement
- Business attraction, retention and expansion
- Community growth
- Connectivity and transportation
- Not Applicable



FIN 24-030 Development Charge Interest Rate Policy

Does this report relate to a specific strategic direction or project identified in the Community Strategic Plan? Please indicate section number and/or any priority projects identified in the plan.

**Goal** – The Town of Tillsonburg will accommodate and support sustainable growth.

**Strategic Direction** – Plan and develop a long-term financing strategy for new services and infrastructure to support growth.

**Priority Project** – *Immediate Term* – Development Charges Study

**ATTACHMENTS**

1. Appendix A – Policy 5-009 - Development Charge Interest Rate Policy



## **FINANCE AND ACCOUNTING**

### **Policy 5-009: Development Charge Interest Rate Policy**

Approval Date: September 9, 2024  
Approval Authority: Council, By-law #  
Effective Date: June 13, 2024

Next Review Year: 2029  
Department: Finance  
Last reviewed: N/A  
Revision Date/s:  
Schedules:

#### **1. Purpose**

- 1.1 The policy serves to ensure that there is compensating interest income to at least partially fund the lost development charges (DCs) that will result from the DC rate freeze and deferred payment requirements, as permitted under the Development Charges Act (DCA).
- 1.2 This policy will support the Town's ability to invest and build growth-related infrastructure for an expanding population and employment base in a way that is transparent and fiscally sustainable.

#### **2. Definitions**

This section should be read in conjunction with the Development Charge By-Law currently in force.

## Policy 5-009 – Development Charge Interest Rate Policy

**“Base Rate”** shall mean the rate as calculated in accordance with Section 26.3 of the DCA.

**“Council”** shall mean the Council of the Town of Tillsonburg. Herein also referred to as Town Council.

**“County of Oxford”** herein is also referred to as the **County**, or Oxford County.

**“Development Charges Act”** shall mean The Development Charges Act, 1997, S.O. 1997, c.7, as amended and all regulations thereto. Herein also referred to as the DCA.

**“Development Charge Deferral”** shall mean the ability for qualifying developments to spread Development Charges (DC) over multiple annual instalment payments as defined in Section 26.1 of the DCA.

**“Development Charge Freeze”** shall mean locking in DC rates as defined in Section 26.2 of the DCA.

**“Early Payment Agreement”** shall mean entering into an agreement with a developer who is required to pay a DC providing for all or any part of the charge to be paid before it would otherwise be payable (as referred to in Section 27 of the DCA).

**“Security”** shall mean an agreed upon asset or assurance provided to the Town in anticipation of later payment of a DC, to then be returned to the developer once paid in full.

### 3. Application

- 3.1 This Policy applies to development applications that are eligible for a development charge freeze and/or deferral provided in the DCA, as amended.
- 3.2 The Town will, at all times where applicable, coordinate with the County on the application of this policy and the DCA.

### 4. Responsibilities

- 4.1 General Responsibilities for All Departments
  - 4.1.1 Communicate with Finance as required for the administration of this policy.
- 4.2 Council

## Policy 5-009 – Development Charge Interest Rate Policy

- 4.2.1 Ensure, through administration as set out in section 4.3, that policies and procedures are in place to provide for the application of interest charges in accordance with the DCA and this Policy.
- 4.3 Finance
  - 4.3.1 Responsible for administration and compliance monitoring of this Policy.
  - 4.3.2 Establish procedures for use to ensure compliance with this Policy.
  - 4.3.3 Managing processes within the Town's financial systems.
  - 4.3.4 Respond to inquiries and investigate issues raised by departments, the County and/or the public.

### **5. Calculations under Section 26.1 of the DCA**

- 5.1 Section 26.1 of the DCA provides for the deferral of development charges for rental housing development and institutional development. The equal annual instalment payments for DCs on those development types will start on the earlier of the date of the issuance of a permit under the Building Code Act authorizing occupancy of the building or the date the building is first occupied, and continuing on the following five anniversaries of that date.
- 5.2 Subsection 26.1(7) of the DCA provides that interest may be charged on the instalments required from the date the development charge would have been payable in accordance with Section 26 of the DCA to the date the instalment is paid, at a rate not exceeding the maximum interest rate determined in accordance with Section 26.3 of the DCA.
- 5.3 A person required to pay a development charge referred to above on a deferred basis shall, unless the occupancy of the building is authorized by a permit under the Building Code Act, notify the municipality within five business days of any part of the building first being occupied. Failure to comply with that notice will result in the development charge, including any accrued interest, becoming payable immediately.

### **6. Calculations under Section 26.2 of the DCA**

- 6.1 Section 26.2 of the DCA provides that the total amount of a development charge for a development that is proceeding within a site plan control area under subsection 41(4) of the Planning Act, or a zoning by-law amendment approval is to be determined under the DC by-law on the date when the complete site plan application or a zoning by-law amendment application is made.

## Policy 5-009 – Development Charge Interest Rate Policy

- 6.2 If two years has elapsed since the approval of the relevant application to when the first building permit is issued, the amount of the development charge is to be determined at the issuance of the building permit.
- 6.3 Subsection 26.2(3) of the DCA provides that interest may be charged on the DC amount at a rate not exceeding the prescribed maximum interest rate, from the date of the complete application referred to in the applicable clause to the date the development charge is payable.
- 6.4 The annual interest rate applied to DCs pursuant to Section 26.2 of the DCA is determined when the DC is calculated, and is locked in until such time as the DC becomes payable, with interest accruing to the date the DC would normally be paid in the absence of any deferrals under Section 26.1 of the DCA, and prorated accordingly based on when the interest starts accruing.

### **7. Interest Rate to be Applied**

- 7.1 Pursuant to Section 26.3 of the DCA, the Town will charge an annual interest rate equal to the Base Rate plus 1%.

### **8. Communication**

- 8.1 The interest rates will be calculated on a quarterly basis in accordance with Section 26.3 of the DCA, and will be made available on the Town's website in line with the County's development charges and fees web page.
- 8.2 The Town and/or County will provide an Instalment Payment Schedule to the developer required to pay development charges once notified of occupancy.

### **9. Early Payment Agreement**

- 9.1 Early payment agreements will be offered if the developer of a development would prefer to pay the full DC owing at building permit issuance versus instalments over several years, thus removing interest charges on the DC payable. Agreements for payment of development charges at a date earlier than would be permitted pursuant to Section 27 of the DCA, but after building permit issuance, may also be accepted with accrued interest from building permit issuance date to the date DCs are paid.

### **10. Termination of the Instalment Schedule**

- 10.1 The remaining balance of all development charges shall be payable within 15 days immediately following the notification / determination of the following trigger event:

## Policy 5-009 – Development Charge Interest Rate Policy

- 10.1.1 Change of use to a development type that is not eligible for development charge instalments under the DCA, as of the day the change is made.

### **11. Unpaid Development Charges**

- 11.1 If any DCs (including interest) are unpaid, those DCs (including interest) may be added to the tax roll and collected in the same manner as taxes, in accordance with the DCA.
- 11.2 Interest on late payments added to the tax roll shall incur the applicable taxation interest rate (as provided under the Municipal Act).

### **12. Other Matters**

- 12.1 Pursuant to Section 26.2 of the DCA, the Town considers an application of a Site Plan or Zoning Amendment to be made as of the date that the submitted application is deemed to be complete according to County/Town Planning staff.
- 12.2 The Town will not require additional security for deferrals eligible under Section 26.1 of the DCA. The deferral plans will be monitored and will be addressed should non-payment become an issue, with any unpaid DCs transferred to the tax roll of the property.
- 12.3 The Treasurer is authorized to execute Development Charge payment agreements, agreements under Section 27 of the DCA for payment before or after payments would otherwise be made, and any other agreements the Treasurer deems necessary for the proper implementation or administration of this policy.

### **13. Retention Policy**

- 13.1 Documents supporting the reporting requirements related to this Policy shall be retained in accordance with the Town of Tillsonburg's Records Retention By-law 2024-062.

### **14. Review of Development Charge Interest Policy and Procedures**

- 14.1 This Policy shall be reviewed at least once every five years.

**THE CORPORATION OF THE TOWN OF TILLSONBURG**

**BY-LAW 2024-XXX**

**A BY-LAW to Adopt Policy 5-009: Development Charge Interest Rate Policy**

**WHEREAS** Section 8 (1) of Municipal Act, 2001, S.O. 2001 c.25, as amended, notes that the powers of a municipality under this or any other Act shall be interpreted broadly so as to confer broad authority on the municipality to enable the municipality to govern its affairs as it considers appropriate and to enhance the municipality's ability to respond to municipal issues; and

**WHEREAS** Section 9 of Municipal Act, 2001, S.O. 2001 c.25, as amended, notes that a municipality has the capacity, rights, powers and privileges of a natural person for the purpose of exercising its authority under this or any other Act; and

**WHEREAS** the Council of the Corporation of the Town of Tillsonburg is desirous of adopting a policy to establish the rules and practices for charging interest, as permitted under sections 26.1 and 26.2 of the Development Charges Act, 1997;

**NOW BE IT THEREFORE ENACTED** by the Council of the Corporation of the Town of Tillsonburg as follows:

1. Policy 5-009, being a Policy to establish the rules and practices for charging interest, as permitted under sections 26.1 and 26.2 of the Development Charges Act, 1997, S.O. 1997, c. 27, is hereby adopted.
2. The effective date of Policy 5-009 be **June 13, 2024**.

**READ A FIRST AND SECOND TIME THIS 9<sup>th</sup> day of September, 2024.**

**READ A THIRD AND FINAL TIME AND PASSED THIS 9<sup>th</sup> day of September, 2024.**

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MAYOR – Deb Gilvesy

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CLERK – Tanya Daniels

**Subject: Asset Retirement Obligation Policy****Report Number:** FIN 24-031

Department: Finance Department

Submitted by: Renato Pullia, Interim Director of Finance / Treasurer

Meeting Type: Council Meeting

Meeting Date: Monday, September 9, 2024

**RECOMMENDATION**

- A. THAT report FIN-24-031 titled “Asset Retirement Obligation Policy” be received as information; and
- B. THAT a by-law to adopt Asset Retirement Obligation Policy 5-010 be presented to Council for consideration.

**BACKGROUND**

In 2022, the Public Sector Accounting Board (PSAB) introduced Standard PS3280 – Asset Retirement Obligation, which requires public sector bodies to recognize a liability on their financial statements for any required retirement costs in relation to tangible capital assets (including capital leases). This standard must be implemented for financial periods beginning after April 1, 2022 which means inclusion of any asset retirement liabilities on the Town’s financial statements for the fiscal year 2023 onwards. This report is a housekeeping item, identifying the intensive work that staff have undertaken to meet this new Standard, its impact to the 2023 financial statements, and the policy items related to the implementation of the Standard.

**DISCUSSION**

PS3280 defines an Asset Retirement Obligation (ARO) as existing when:

1. There is a legal obligation to incur retirement costs in relation to a tangible capital asset (contractual or legislative)
2. The past transaction or event giving rise to the liability has occurred (we own or have control of the asset).
3. It is expected that future economic benefits will be given up (it will cost money in the future); and
4. A reasonable estimate of the amount can be made

Research was undertaken, a policy was drafted (Appendix A), and to determine whether the Town had an ARO, a work plan was devised (Appendix B). All departments were



## FIN 24-031 Asset Retirement Obligation Policy

engaged in the review of potential ARO sources, which became an intensive undertaking. A Dangerous Substance Survey (DSS) was commissioned for each facility, which identified an ARO in relation to asbestos abatement. A further ARO was also identified for fuel tanks.

Annually the assets will need to be reviewed to determine changes in useful life, retirement obligation cost estimate, and discount rate. Each year, an “accretion expense” will be recorded in order to reflect the increase in liability as the retirement is one year closer to becoming necessary.

### CONSULTATION

SLT, Finance staff, Facilities staff, County of Oxford, Millards audit firm

### FINANCIAL IMPACT/FUNDING SOURCE

An asset retirement obligation recognition on the Town’s financial statements of \$602,516. This will be monitored on an annual basis.

### CORPORATE GOALS

How does this report support the corporate goals identified in the Community Strategic Plan?

- Lifestyle and amenities
- Customer service, communication and engagement
- Business attraction, retention and expansion
- Community growth
- Connectivity and transportation
- Not Applicable

Does this report relate to a specific strategic direction or project identified in the Community Strategic Plan? Please indicate section number and/or any priority projects identified in the plan.

**Goal** – N/A – Legislative item

**Strategic Direction** – N/A

**Priority Project** – N/A

### ATTACHMENTS

1. Appendix A – Policy 5-010 Asset Retirement Obligation
2. Appendix B – ARO Tillsonburg Work Plan



## COUNCIL AND BY-LAW

### Policy 5-010: Asset Retirement Obligations Policy

Approval Date: Sept 9, 2024  
 Approval Authority: Council, By-Law #  
 Effective Date: January 1, 2023

Next Review Date: 2028  
 Department: Finance  
 Last reviewed: 2024  
 Revision Date/s:  
 Schedules:

#### 1.0 Policy Statement

- 1.1 An Asset Retirement Obligation (ARO) is a legal obligation associated with the retirement of a tangible capital asset.
- 1.2 The accounting treatment for AROs are stipulated in this policy so that users of the financial report can discern information about tangible capital assets, and their end-of-life obligations. The principal issues in accounting for AROs is the recognition and measurement of these obligations.
- 1.3 The Town of Tillsonburg accounts for and reports on AROs in compliance with the Public Sector Accounting Board (PSAB) Handbook, section 3280.

#### 2.0 Definitions

**“Accretion Expense”** shall mean the increase in the carrying amount of a liability for asset retirement obligations due to the passage of time.

**“Asset Retirement Activities”** shall include all activities related to an asset retirement obligation. These may include, but are not limited to:

- Decommissioning or dismantling a tangible capital asset that was acquired, constructed, developed, or leased;

- Remediation of contamination of a tangible capital asset created by its normal use;
- Post-retirement activities such as monitoring; and
- Constructing other tangible capital assets to perform post-retirement activities.

**“Asset Retirement Cost”** shall mean the estimated amount required to meet the asset retirement obligations.

**“Asset Retirement Obligation”** shall mean the legal obligation associated with the retirement of a tangible capital asset.

**“Controlled Asset”** shall mean an asset that is owned or controlled, directly or indirectly, by the Town.

**“Council”** shall mean the Council of the Town of Tillsonburg, herein also referred to as Town Council.

**“Town of Tillsonburg”** herein is also referred to as the Town.

**“Public Sector Accounting Board (PSAB)”** shall mean the board created to serve the public interest by establishing accounting standards for the public sector in addition to providing guidance for financial and other performance information.

**“Retirement of a Tangible Capital Asset”** shall mean the permanent removal of a tangible capital asset from service. This term encompasses sale, abandonment or disposal in some other manner, but not its temporary idling.

**“Tangible Capital Asset (TCA)”** shall mean a non-financial asset having physical substance that is held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, repair or maintenance of other tangible capital assets; has a useful economic life extending beyond one year; is to be used on a continuing basis; and is not for sale in the ordinary course of operations.

**“Useful Life”** shall mean the total period during which a Tangible Capital Asset is in use or is available to be used.

### 3.0 Purpose

- 3.1 Existing laws and regulations require public sector entities to take specific actions to retire certain Tangible Capital Assets at the end of their useful lives. This includes activities such as removal of asbestos and retirement of landfills. Other obligations to retire Tangible Capital Assets may arise from contracts, court judgements, or lease arrangements.
- 3.2 The legal obligation, including obligations created by promises made without formal consideration, associated with the retirement of Tangible Capital Assets controlled by the Town, will be recognized as a liability on the statements of the Town, in accordance with PS3280, and take effect January 1, 2023.

Asset Retirement Obligations result from acquisition, construction, development or normal use of the asset. These obligations are predictable, likely to occur and are unavoidable. Asset Retirement Obligations are separate and distinct from contaminated sites liabilities. The liability for contaminated sites is normally resulting from unexpected contamination exceeding the environmental standards. Asset Retirement Obligations are not necessarily associated with contamination.

#### **4.0 Scope**

- 4.1 This Policy applies to all departments, boards and agencies falling within the reporting entity of the Town, that possess asset retirement obligations including:
- Assets with the legal title held by the Town
  - Assets controlled by the Town
  - Assets reported in any entities that are consolidated with the Town for financial statement purposes
  - Assets that have not been capitalized or recorded as a Tangible Capital Asset for financial statement purposes

#### **5.0 Roles and Responsibilities**

##### **5.1 General Responsibilities for All Departments**

- 5.1.1 Communicate with Finance Department on Asset Retirement Obligations, and any changes in asset condition or retirement timelines.
- 5.1.2 Assist in the preparation of cost estimates for Asset Retirement Obligations.
- 5.1.3 Inform Finance Department of any legal or contractual obligations at inception of any such obligation.

##### **5.2 Council**

- 5.2.1 Ensure, through administration, that policies and procedures are in place to provide for the recording and reporting of the Town's Asset Retirement Obligations.

##### **5.3 Finance**

- 5.3.1 Responsible for administration and compliance monitoring of this Policy.
- 5.3.2 Establish procedures for use as guidelines in compliance with this Policy.
- 5.3.3 Reporting Asset Retirement Obligations in the financial statements of the Town and other statutory financial documents.
- 5.3.4 Managing processes within the Town's financial and asset management systems.

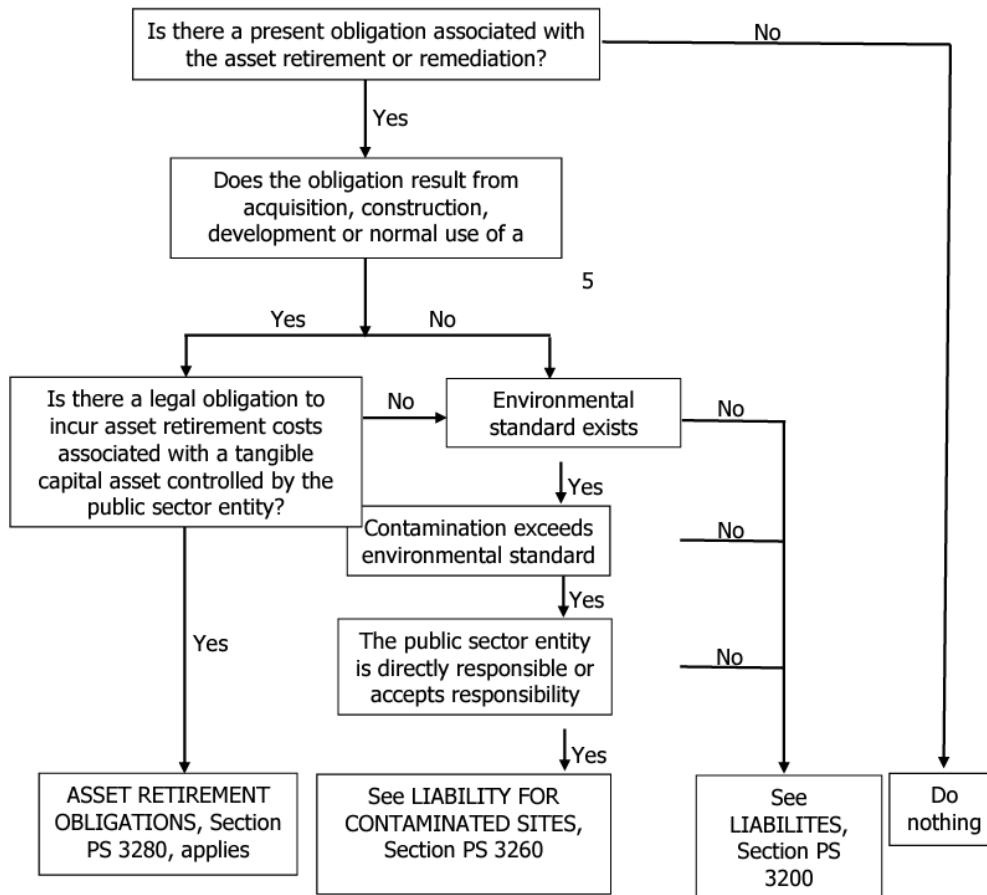
- 5.3.5 Investigating issues of retirement of assets and the calculations of the related retirement obligations and working with departments to resolve such issues.

## 6.0 Recognition

- 6.1 A liability should be recognized when, as at the financial reporting date:
- there is a legal obligation to incur retirement costs in relation to a Tangible Capital Asset;
  - the past transaction or event giving rise to the liability has occurred;
  - it is expected that future economic benefits will be given up; and
  - a reasonable estimate of the amount can be made.
- 6.2 A liability for an Asset Retirement Obligation cannot be recognized unless all of the criteria in Section 6.1 are satisfied.
- 6.3 The estimate of the liability should be based on requirements in existing agreements, contracts, legislation or legally enforceable obligations, and technology expected to be used in asset retirement activities.
- 6.4 The estimate of the liability should include costs directly attributable to asset retirement activities. Costs would include post-retirement operation, maintenance and monitoring that are an integral part of the retirement of the Tangible Capital Asset.
- 6.5 Directly attributable costs would include, but are not limited to, payroll and benefits related to retirement activities, equipment and facilities, materials, legal and other professional or contracted fees, and overhead costs directly attributable to the asset retirement activity.
- 6.6 Upon initial recognition of a liability for an Asset Retirement Obligation, the Town will recognize an Asset Retirement Cost by increasing the carrying amount of the related Tangible Capital Asset (or component thereof) by the same amount as the liability. Where the obligation relates to an asset which is no longer in service, and not providing economic benefit, or to an item not recorded by the Town as an asset, the obligation is expensed upon recognition.
- 6.7 A capitalization threshold of \$10,000 will be applied to the Asset Retirement Obligations to be recognized.

## 7.0 Scope of Applicability

- 7.1 A decision tree outlining the scope of applicability is illustrated below:



## 8.0 Subsequent Measurement

8.1 The Asset Retirement Costs will be allocated to Accretion Expense in a rational and systemic manner (straight-line method) over the Useful Life of the Tangible Capital Asset (or component thereof).

8.2 On an annual basis, the existing Asset Retirement Obligations will be assessed for any changes in expected cost, term to retirement, or any other changes that may impact the estimated obligation. In addition, any new obligations identified will also be assessed.

## 9.0 Presentation and Disclosure

9.1 The liability for Asset Retirement Obligations will be disclosed in the Town's financial statements.

## 10.0 Retention Policy

10.1 All documents shall be retained in accordance with the Town of Tillsonburg's Records Retention By-law 2024-062.

## 11.0 Review of Asset Retirement Obligations Policy and Procedures

11.1 This Policy shall be reviewed at least once every five years.

## **12.0 References and Related Statements of Policy and Procedure**

Tangible Capital Assets Policy, July 31, 2007

Strategic Asset Management Policy 11-004, May 27, 2019, rev. June 24, 2024

Asset Retirement Obligations Procedures, 2024

Records Retention By-law 2024-062

## **13.0 References and Related Statements of Legislation**

*Public Sector Accounting Board, Public Sector Handbook, Section PS 3280 Asset Retirement Obligations*

## ASSET RETIREMENT OBLIGATIONS – PS3280

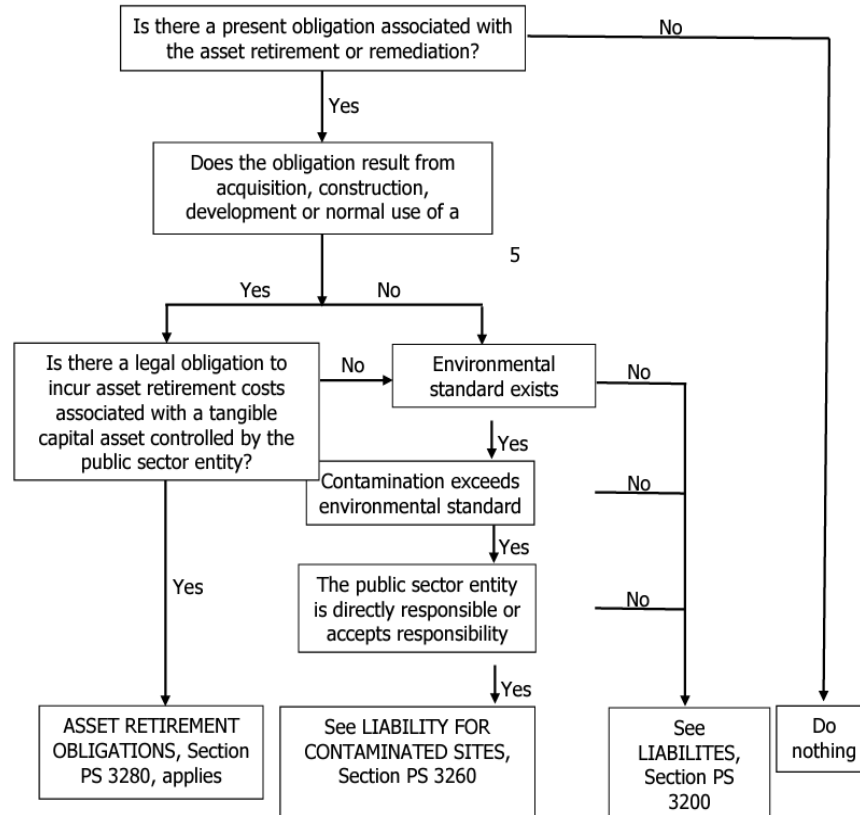
### TILLSONBURG WORK PLAN

The Public Sector Accounting Board (PSAB) has introduced standard PS3280, which requires public sector bodies to recognize a liability on their financial statements for any required retirement costs in relation to tangible capital assets (including capital leases). This standard must be implemented for financial periods beginning after April 1, 2022 which means we must include any asset retirement liabilities on our financial statements for the fiscal year 2023.

PS3280 defines an Asset Retirement Obligation (ARO) as existing when:

1. There is a legal obligation to incur retirement costs in relation to a tangible capital asset (contractual or legislative)
2. The past transaction or event giving rise to the liability has occurred (we own or have control of the asset).
3. It is expected that future economic benefits will be given up (it will cost money in the future); and
4. A reasonable estimate of the amount can be made

A decision tree (below) has been included in the standard to assist public sector bodies in determining which accounting standard (if any) applies in a particular situation.





**Steps required to implement PS3280**

1. Create policy for Council consideration and approval
  - County of Oxford has shared their policy which is based on the template provided by MFOA, along with their internal procedure document for initial assessment and annual reviews
  - adapt this policy to Town's needs based on the assets involved for us and the choices made for transitional provisions (see Financial Impacts)
  - this policy development will likely need to be done in conjunction with identify assets with ARO so that we ensure our particular situations are covered by the policy
  - as part of the policy development we must decide if the retirement costs will be discounted to present value; this will be best done once assets with retirement obligations are identified so that possible impacts to financial statements can be taken into consideration
  
2. Identify assets with ARO
  - This will be a very labour intensive part of the process, Directors and departmental staff will be essential in identifying possible AROs.
  - All contracts that may be related to capital assets or leases will need to be reviewed for any contractual obligations
  - Any areas with legislative conditions on disposal of assets (eg. Arenas) will need to identify these
  - Financial obligations arising from a catastrophic event are not included as an ARO as they are outside the scope of the standard
  - To satisfy the audit's "completeness" principle, it would be good to provide each area with a list of capital assets so that they can review and indicate whether they believe there is an ARO or not (yes/no/unsure)
  - Asset Management Coordinator is checking to see if Building Condition Assessment identifies known asbestos in facilities and if there are any estimates of removal actions required (costs)
  
3. Estimate Cost of obligation
  - Determine estimate of costs to fulfill the legal or contractual obligations at the end of the asset's useful life
  - Estimates do not have to be complete and perfect; estimates require professional judgement and could be supplemented by experience, third-party quotes or reports of independent experts
  - MFOA notes that municipalities should first look at what information they can obtain from our own team members (in-house engineers, Public Works or Facility Mgmt) before considering the need to engage external experts; should also reference estimation techniques used by peers (other municipalities)
  - All estimates and the basis behind them should be well documented by those estimating and placed on file for audit review and future reference; this will be a high priority area for auditors as it is a new item for our financial statements
  - Determine remaining useful life of asset and timing of cashflows to fulfill retirement obligation

- Calculate present value of obligation (if discounting)
- Costs include only costs directly attributable to the retirement obligation (eg. Removal of asbestos, landfill closure and post monitoring expenses). They can include any permits required for such work but not general overhead (accounting or management costs).

### **Financial Impacts**

- the ARO is set up as a liability and an increase to the carrying value of the related tangible capital asset.
- The ARO is expensed over the useful life of the asset
- If the asset is fully amortized, the ARO is expensed in the year recognized
- Town must choose between 3 Transitional provisions for recognition, each one affecting the balance sheet and income statement differently. PS3280 can be applied using retroactive application, modified retroactive application or prospective application.
- PS3280 recommends discounting the cash flows for AROs however does not require it. There is also no requirement to consistently apply discounting across all assets. If decide to discount, must determine how to establish discount rate
- PS3270 Solid Waste Landfill Closure has been withdrawn and replace with Ps3280. The liabilities for these will need to be recalculated under PS3280.

### **Subsequent Annual Requirements**

- Annually the assets will need to be reviewed to determine changes in useful life, retirement obligation cost estimate, discount rate
- Each year, an “accretion expense” will be recorded in order to reflect the increase in the liability due to the passage of time; basically the increase in liability because the retirement is one year closer to becoming necessary

**Example**

We will take the example of our Public Works Building which is known to contain asbestos.

Following through the flowchart:

1. Is there a present obligation associated with the asset retirement or remediation? This can be legislative or contractual obligation, in this case, the Occupational Health and Safety Act, O.Reg. 278/05 s.6 obligates the Town to remove the asbestos at the end of the asset's useful life.

6. (1) The demolition of all or part of machinery, equipment, a building, aircraft, locomotive, railway car, vehicle or ship shall be carried out or continued only when any asbestos-containing material that may be disturbed during the work has been removed to the extent practicable. O. Reg. 278/05, s. 6 (1).

So the answer to this question is YES

2. Does the obligation result from the acquisition, construction, development or normal use of an asset? This question is designed to weed out obligations that have arisen as the result of an accident or catastrophic event which then leads to a Contaminated Sites liability instead. The obligation in this case arises from the fact that an asbestos containing material was used in the construction of this building. So the answer to this question is YES
3. Is there a legal obligation to incur asset retirement costs associated with a tangible capital asset controlled by the public sector entity? This building is a tangible capital asset for the Town of Tillsonburg, there will be costs to remove the asbestos containing material in the future, and the asset is controlled (owned or under a capital lease) by the Town. So the answer to this question is YES

Conclusion: There is an Asset Retirement Obligation (ARO) for Public Works Building

Now that we have determined that there is an ARO for this building, we need to determine the future cost of this obligation. Some possible sources:

- Do we have a cost estimate on file (unlikely in this case but possible, especially for contractual obligations)
- Do we have the in-house knowledge to develop an estimate
- Can we use the knowledge of another municipality that has a similar obligation or done a similar project recently
- Do we get a third party expert to prepare an estimate (time considerations and expense for this one, would likely use for a large financial obligation)

We also need to consider when this expense is likely to occur. When do we foresee these costs being spent? One example provided by KPMG was a question that the asset is critical to the entity's operation and will never be retired. Their answer was that does not impact whether there is an in-scope obligation and the timing of the costs is just a measurement issue. Even with regular repairs and maintenance and some point the asset will deteriorate to the point where they cannot be repaired and must be replaced.

If the retirement of the asset is many years in the future, it may mean the discounted cost is not material to today's statements; however, the obligation does still exist and needs to be re-evaluated each year and will become material when the asset retirement comes closer.

## 1. APPENDIX A – List of Potential ARO Sources

Item	Legal Obligation Source	Additional Comments
Asbestos Abatement	Occupational Health and Safety Act, O.Reg. 278/05 s.6,8	
Oil Tank Removal	O.Reg. 213/01 – Fuel Oil under the Technical Standards and Safety Act, 2000	
Lab equipment		Neutralizing tanks, transite countertops, transite fume hoods (prior to 1997). Even though neutralizing tanks are cleaned regularly, they likely still require proper disposal at end of life; therefore need ARO recorded. Transite is a type of asbestos that was used in equipment. Need to consider materiality.
Leasehold improvement	Lease Agreement	
Lead	Occupational Health and Safety Act, O. Reg. 490/09 s.10	Lead is an Occupational Health and Safety worker protection issue. The material is only dangerous when it is being disturbed during a renovation or demolition. The OHSA outlines measures workers need to take to protect themselves when disturbing the substances.
	Safe Drinking Water Act, O.Reg. 243/07, s.7	
Water wells	Ontario Water Resources Act, R.R.O. 1990, Reg. 903: WELLS, s. 21	Water wells may have ARO depending on the local circumstances. If there are local ordinances requiring the municipality to follow certain procedures for disposal, there is likely an ARO. Link to the Ministry of Environment and Climate Change site regarding obligations for well abandonment: <a href="https://www.ontario.ca/page/wells-your-property">https://www.ontario.ca/page/wells-your-property</a>

Item	Legal Obligation Source	Additional Comments
		When abandoning a well, there are a series of steps that must be followed to properly plug and seal it.
Firewater holding tanks		Similar to water wells, firewater holding tanks may have ARO depending on local circumstances. Please check bylaws in local area for applicability. If there are local ordinances requiring municipalities to follow certain procedures for disposal, there is likely an ARO.
Landfill sites		Landfill sites are included under ARO standards.
Wastewater or sewage treatment facilities	Ontario Water Resources Act, O. Reg. 435/93: WATER WORKS AND SEWAGE WORKS	Will depend on environmental zoning
Septic tanks and septic beds	Ontario Water Resources Act, O. Reg. 435/93: WATER WORKS AND SEWAGE WORKS	
Storm interceptors		Similar to water wells and firewater holding tanks, storm interceptors may have ARO depending on local circumstances. Please check bylaws for applicability. If there are local ordinances requiring municipalities to follow certain procedures for disposal, there is likely an ARO.
Polychlorinated Biphenyls (PCBs)		Needs to be evaluated, however is likely to be below the threshold
Mercury	Occupational Health and Safety Act, O. Reg. 490/09, s. 11	Lighting needs to be disposed appropriately, however, it is not costly; therefore, no need to record ARO up front.
Ozone Depleting Substances (ODS)	Canadian Environmental Protection Act, O. Reg. 463/10: OZONE DEPLETING SUBSTANCES AND OTHER	These items need to be disposed appropriately however, it is not costly; therefore, no need to record ARO up front.

Item	Legal Obligation Source	Additional Comments
	HALOCARBONS, s. 39, 40 and 41	
E-Waste		The accounting standard applies to all tangible capital asset, not just buildings. For computers, if there is an ARO, it is likely paid up-front as a recycling fee. This ARO is likely to be negligible; therefore, it does not need to be recorded.
Radioactive materials		These items need to be disposed appropriately however, it is not costly; therefore, no need to record ARO up front.
Urea-formaldehyde foam insulation (UFFI)		Urea-formaldehyde foam insulation (UFFI) is not likely an ARO issue. UFFI was a concern when it was installed because the off gassing while it cured caused health issues. Once it has off gassed, it is basically inert and is therefore not an issue.
Silica	Occupational Health and Safety Act, O. Reg. 490/09, s. 12	Silica is an Occupational Health and Safety worker protection issue. The material is only dangerous when it is being disturbed during a renovation or demolition. The OHSO outlines measures workers need to take to protect themselves when disturbing the substances. Silica is a concern for worker safety; however, it is not like asbestos, which is a hazard during renovation/demolition AND afterwards if asbestos particles are left on the site. Asbestos particles must be removed from the site; however, silica particles can remain on site after demolition/renovation.

## 2. APPENDIX B – Potential Sources of Asbestos

Potential Sources of Asbestos		
Cement Pipes	Elevator Brake Shoes	Laboratory Hoods/Table Tops
Cement Wallboard	HVAC Duct Insulation	Laboratory Gloves
Cement Siding	Boiler Insulation	Fire Blankets
Asphalt Floor Tile	Breaching Insulation	Fire Curtains
Vinyl Floor Tile	Ductwork Flexible Fabric Connections	Elevator Equipment Panels
Vinyl Sheet Flooring	Cooling Towers	Construction Mastics (floor tile, carpet, ceiling tile, etc.)
Flooring Backing	Pipe Insulation (corrugated air-cell, block, etc.)	Caulking/Putties
Acoustical Plaster	Heating and Electrical Ducts	Adhesives
Decorative Plaster	Electrical Panel Partitions	Wallboard
Textured Paints/Coatings	Electrical Cloth	Joint Compounds
Ceiling Tiles and Lay-in Panels	Electric Wiring Insulation	Vinyl Wall Coverings
Spray-Applied Insulation	Chalkboards	Spackling Compounds
Blown-in Insulation	Roofing Shingles	High Temperature Gaskets
Fireproofing Materials	Roofing Felt	Fire Doors
Taping Compounds (thermal)	Base Flashing	Thermal Paper Products
Packing Materials (for wall/floor penetrations)	Drywall	Transite Countertops, sheeting

**THE CORPORATION OF THE TOWN OF TILLSONBURG**

**BY-LAW 2024-XXX**

**A BY-LAW to Adopt Policy 5-010: Asset Retirement Obligation Policy**

**WHEREAS** Section 8 (1) of Municipal Act, 2001, S.O. 2001 c.25, as amended, notes that the powers of a municipality under this or any other Act shall be interpreted broadly so as to confer broad authority on the municipality to enable the municipality to govern its affairs as it considers appropriate and to enhance the municipality's ability to respond to municipal issues; and

**WHEREAS** Section 9 of Municipal Act, 2001, S.O. 2001 c.25, as amended, notes that a municipality has the capacity, rights, powers and privileges of a natural person for the purpose of exercising its authority under this or any other Act; and

**WHEREAS** the Council of the Corporation of the Town of Tillsonburg is desirous of adopting a policy related to the legal obligation associated with the retirement of a tangible capital asset;

**NOW BE IT THEREFORE ENACTED** by the Council of the Corporation of the Town of Tillsonburg as follows:

1. Policy 5-010, being a Policy to establish the accounting treatment for Asset Retirement Obligations so that users of the financial report can discern information about tangible capital assets and their end-of-life obligations, is hereby adopted.
2. The effective date of Policy 5-010 be **January 1, 2023**.

**READ A FIRST AND SECOND TIME THIS 9<sup>th</sup> day of September, 2024.**

**READ A THIRD AND FINAL TIME AND PASSED THIS 9<sup>th</sup> day of September, 2024.**

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MAYOR – Deb Gilvesy

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CLERK – Tanya Daniels





## FIN 24-043 Annual Budget Dates

The following table provides an overview of the proposed meeting dates pertaining to the 2025 Budget. Final Council budget approval is targeted to occur at the regular Council meeting on Monday, January 27, 2025.

<u>Meeting Date</u>	<u>Meeting Description</u>
Monday, Sept 23, 2024 Regular Council Meeting	Budget survey results to Council
Friday, Nov 1, 2024	2025 Budget Binders Distributed to Council
Thursday, Nov 14, 2024 Regular Council Meeting	Pre-budget project approval requests to Council
Monday, Nov 18, 2024 Special Council Budget Meeting (9am-3pm)	<ul style="list-style-type: none"> <li>Operating &amp; Capital Budget Package (including Business Plans) Review with Council; by department</li> <li>Notices of Motions by Council for additional information reports / budget adjustments / inclusions, etc.</li> </ul>
Monday, Dec 2, 2024 Special Council Budget Meeting (5pm-9pm)	<ul style="list-style-type: none"> <li>Proposed BIA budget presentation</li> <li>Review of any requested staff reports from previous meeting discussions</li> <li>Motions/resolutions for final budget adjustments (<i>if applicable</i>)</li> </ul>
Monday, Jan 13, 2025 Regular Council Meeting	Final Operating & Capital Budgets and Departmental Business Plans review ( <i>if applicable</i> )
Monday, Jan 27, 2025 Regular Council Meeting	Final budget report and resolution

If applicable, Council can add additional meetings if required.

### 2026 Onwards

Following the schedule framework above, for 2026 budget onwards, the schedule is proposed to be set as follows, and incorporated into the Council meeting schedule:

- First Friday of November – budget binders distributed to Council
- Third Monday of November – first budget special meeting
- Second Monday of December (or Monday after the first regular meeting in December) – second budget special meeting

## FIN 24-043 Annual Budget Dates

The schedule would be adjusted for an election year. Follow-up reviews of any additional information would be presented at the regular Council meetings in January, with target budget resolution approval by the last meeting of January.

Options for approvals of Community Grants will be presented at the next Council meeting.

### CONSULTATION

Finance Team, SLT

### FINANCIAL IMPACT/FUNDING SOURCE

N/A – staffing and Council costs related to budget meetings are part of existing budgets.

### CORPORATE GOALS

How does this report support the corporate goals identified in the Community Strategic Plan?

- Lifestyle and amenities
- Customer service, communication and engagement
- Business attraction, retention and expansion
- Community growth
- Connectivity and transportation
- Not Applicable

Does this report relate to a specific strategic direction or project identified in the Community Strategic Plan? Please indicate section number and/or any priority projects identified in the plan.

**Goal** – The Town of Tillsonburg will strive for excellence and accountability in government, providing effective and efficient services, information, and opportunities to shape municipal initiatives.

**Strategic Direction** – Position Tillsonburg as a leader in the municipal sector.

**Priority Project** – *Short Term* - Multi-year budgeting

### ATTACHMENTS

Appendix A – N/A

**Subject: 2023 Financial Statements Approval****Report Number:** FIN 24-044

Department: Finance Department

Submitted by: Renato Pullia, Interim Director of Finance / Treasurer

Meeting Type: Council Meeting

Meeting Date: Monday, September 9, 2024

**RECOMMENDATION**

- A. THAT report FIN-24-044 titled “2023 Financial Statements Approval” be received as information; and
- B. THAT the Town of Tillsonburg’s 2023 Consolidated Financial Statements, Trust Funds Statements, Sanitary Sewer and Water & Wastewater Financial Statements as audited by Millard, Rouse & Rosebrugh LLP, be approved.

**BACKGROUND**

In accordance with Section 294.1 of the Municipal Act, 2001, a municipality shall, for each fiscal year, prepare annual financial statements for the municipality in accordance with generally accepted accounting principles for local governments as recommended, from time to time, by the Public Sector Accounting Board (PSAB).

Per Section 296 (5) of the Act, the auditor of a municipality shall report to the council of the municipality. As such, this report is to provide supplementary comments to those of the auditor, who is presenting the financial statements.

**DISCUSSION**

There were 3 new PSAB standards for fiscal 2023. While PS 3450 – Financial Instruments and PS 2601 – Foreign Currency Translation standards had no impact, PS3280 – Asset Retirement Obligation had a substantive impact in the level of work that went into achieving compliance with this new standard. It can be viewed as an augmentation to the asset management framework, where municipalities are now required to assess where there may be a legislative or contractual requirement to incur costs/obligation when retiring physical assets, and recording the value of such obligation on the financial statements.

Additionally, in 2022, the Canadian Auditing Standards (CASs) became more stringent, requiring further testing by auditors. The combination of the changes in both accounting standards and auditing standards has required more time and capacity to complete the audit, as well as urging reviews of our internal processes.

## FIN 24-044 2023 Financial Statements Approval

The 2023 Consolidated Statement of Operations shows an annual surplus of \$6,477,897. For context, the statements are required to comply with PSAB standards, which reclassify certain items that, among other things, can be excluded by municipalities' budgets under Ontario Regulation 284/09. Thus, under the traditional view of the surplus, Note 17 of the financial statements shows the Town's operating surplus as \$1,680,286. A report at the next Council meeting will look to the distribution of this operating surplus.

**CONSULTATION**

The financial statements have been prepared alongside Millard, Rouse & Rosebrugh LLP.

**FINANCIAL IMPACT/FUNDING SOURCE**

N/A

**CORPORATE GOALS**

How does this report support the corporate goals identified in the Community Strategic Plan?

- Lifestyle and amenities
- Customer service, communication and engagement
- Business attraction, retention and expansion
- Community growth
- Connectivity and transportation
- Not Applicable

Does this report relate to a specific strategic direction or project identified in the Community Strategic Plan? Please indicate section number and/or any priority projects identified in the plan.

**Goal** – N/A – legislative requirement

**Strategic Direction** – N/A

**Priority Project** – N/A

**ATTACHMENTS**

Appendix A – N/A



**Subject: Delegated Authority to Execute Acknowledgement and Direction for Land Registrar Application**

**Report Number:** OPD 053

Department: Operations and Development Department

Submitted by: Leo Ferreira, Manager of Engineering

Meeting Type: Council Meeting

Meeting Date: Monday, September 9, 2024

**RECOMMENDATION**

- A. THAT report OPD 24-053 titled “Delegated Authority to Execute Acknowledgement and Direction for Land Registrar Application (General)” be received as information;
- B. THAT Explanatory Letter by Duncan, Linton LLP be received as information;
- C. THAT executed “Encroachment Agreement – 500 Highway 3 Access from Newell Road” be received as information;
- D. THAT Town Council delegate the Director of Operations and Development authority to execute Acknowledgement and Direction for Land Registrar Application (General); and
- E. THAT Town Council direct the Director of Operations and Development to execute same for parcel bearing PIN 00025-0135 (LT).

**BACKGROUND**

Pursuant to Council Resolution # 2024-266, the Town executed an Encroachment Agreement with E&E McLaughlin Ltd., later discovering that said agreement could not be registered, see attached Explanatory Letter by Duncan, Linton LLP.

OPD 053 Delegated Authority to Execute Acknowledgement and Direction for Land Registrar Application

**13.6.1 OPD-24-033 Encroachment Agreement - 500 Highway 3 Access from Newell Road**

**Resolution # 2024-266**

**Moved By:** Councillor Luciani

**Seconded By:** Councillor Spencer

- A. THAT report OPD 24-033 titled "Encroachment Agreement - 500 Highway 3 Access from Newell Road" be received as information; and
- B. THAT Town Council direct the Director of Operations and Development to execute an Encroachment Agreement between THE CORPORATION OF THE TOWN OF TILLSONBURG and E&E McLaughlin Ltd.

**Carried**

## **DISCUSSION**

In order to register the Encroachment Agreement, the Town must first update the parcel register to identify itself as the relevant authority having jurisdiction.

The uniqueness of this circumstance means that neither Staff nor the Mayor currently have delegated authority to execute the Acknowledgement and Direction document required to facilitate this application and complete the registration; Staff recommends that such authority be delegated to the Director of Operations and Development as is already the case for the subject Encroachment Agreement and current process/practices.

## **CONSULTATION**

External: Town Solicitor

Internal: Director of Operations and Development, Manager of Engineering, Director of Corporate Services / Clerk

## **FINANCIAL IMPACT/FUNDING SOURCE**

Legal costs for the undertaking of this matter.

## **CORPORATE GOALS**

- Lifestyle and amenities
- Customer service, communication and engagement
- Business attraction, retention and expansion
- Community growth
- Connectivity and transportation

OPD 053 Delegated Authority to Execute Acknowledgement and Direction for Land Registrar Application

Not Applicable

Does this report relate to a specific strategic direction or project identified in the Community Strategic Plan? Please indicate section number and/or any priority projects identified in the plan.

**Goal** – Tillsonburg residents and businesses will be connected to each other, regional networks, and the world through effective traditional and digital infrastructure.

**Strategic Direction** – N/A

**Priority Project** – *Short Term* - Transportation Master Plan

### **ATTACHMENTS**

Appendix A – Ferreira It - July 19, 2024.pdf

Appendix B – AD - Tillsonburg (Newell PAHJ) – Graham.pdf

Appendix C – CO298346-Notice - Encroachment Agreement.pdf



**DUNCAN, LINTON** LLP  
LAWYERS

IRWIN A. DUNCAN<sup>+</sup> • J. DAVID LINTON<sup>+</sup> • DAVID M. STEELE • MICHAEL A. VAN BODEGOM  
DANIEL W. VEINOT • PETER A. HERTZ • JUSTINE A. DALTON • ASHON L. SIMPSON  
BRANDON J. CARTER • ADRIAN L. ROSU • ANDREW H. WILLCOX  
ALEXANDER J. FRIEDL • D. JUSTIN DARROCH • MARK E. DAY  
(\*Denotes Professional Corporation)

45 ERB STREET EAST  
WATERLOO, ONTARIO  
N2J 1L7

TEL: 519-886-3340  
FAX: 519-886-8651  
WEBSITE: www.kwlaw.net  
EMAIL: adrian@kwlaw.net

July 19, 2024  
File No. 0046345

THE CORPORATION OF THE TOWN  
OF TILLSONBURG  
10 Lisgar Avenue  
Tillsonburg, ON N4G 5A5

VIA EMAIL  
(lferreira@tillsonburg.ca)

Attention: Leo Ferreira

Dear Mr. Ferreira:

**Re: RDAL BTN TWP OF BAYHAM & TWP OF DEREHAM TO THE CENTER LINE; RDAL BTN TWP OF MIDDLETON & TWP OF DEREHAM BTN COUNTY RD 38 & RDAL BTN LT 14 & 15; SWOXFORD/TILLSONBURG and bearing PIN 00025-0135 (LT) in the Land Registry Office for the Land Titles Division in Oxford (No. 41) (the “Road”)**

You have asked us about entering The Corporation of the Town of Tillsonburg (the “Town of Tillsonburg”) as the owner of the Road.

**Public Authority Having Jurisdiction (“PAHJ”)**

The parcel register for the Road lists PAHJ as the owner. The Land Registrar likely entered the PAHJ placeholder as the owner of the Road upon conversion of this parcel from the old Registry system to the Land Titles system, recognizing that the parcel is owned by a government authority but unable to identify the relevant authority with certainty.

A municipality may update the parcel register for a PIN whose owner is listed as PAHJ by registering an Application (General) and providing evidence supporting the municipality’s claim to ownership of the parcel. The authority for registering an Application (General) in this situation is found in subsection 152(1) of the *Land Titles Act*: “Where a street, road or lane laid out on a plan registered in a land registry office has become a public highway and

has thereby become vested in a municipal corporation, the municipal corporation may apply to the land registrar to be entered as the owner thereof.”

The Road is comprised of road allowances laid out by the Crown surveyors. As such, they constitute a public highway under section 26 of the *Municipal Act, 2001*:

**What constitutes highway**

26 The following are highways unless they have been closed:

1. All highways that existed on December 31, 2002.
2. All highways established by by-law of a municipality on or after January 1, 2003.
3. All highways transferred to a municipality under the Public Transportation and Highway Improvement Act.
4. **All road allowances made by the Crown surveyors that are located in municipalities.**
5. All road allowances, highways, streets and lanes shown on a registered plan of subdivision.

**Road Allowance between Town of Tillsonburg & Township of Bayham**

The firstly described lands in the legal description for the Road constitute a portion of the road allowance between two municipalities: the Township of Bayham and the former Township of Dereham. The relevant portion of the Township of Dereham was annexed to the Town of Tillsonburg effective January 1, 1975, pursuant to the *County of Oxford Act, 1974*. As such, the firstly described lands fall under the joint jurisdiction of The Corporation of the Municipality of Bayham (the “**Municipality of Bayham**”) and the Town of Tillsonburg pursuant to subsection 29(1) of the *Municipal Act, 2001*: “Subject to section 28 and to a by-law passed under section 52, the **local municipalities on either side of a boundary line** between municipalities have joint jurisdiction over any highways forming the boundary line.” Reference to “jurisdiction” in the context of this subsection is equivalent to ownership, even where paper title indicates otherwise.

Where a public highway falls under the joint jurisdiction of two or more municipalities, any by-law passed in respect of that public highway must be passed by all of the municipalities having jurisdiction over it in accordance with subsection 27(2) of the *Municipal Act, 2001*.

The Town of Tillsonburg can thus rely on section 26 and subsection 29(1) of the *Municipal Act, 2001* as the supporting evidence for making an Application (General) to enter the Town of Tillsonburg as an owner of the firstly described lands, but it must do so jointly with the Municipality of Bayham to the extent that the Application (General) includes the firstly described lands.

### Road Allowance within Geographic Boundaries of Town of Tillsonburg

While the secondly described lands in the legal description for the Road was originally laid out as a road allowance between two municipalities—the former Township of Middleton and the former Township of Dereham—the relevant portions of both municipalities were eventually annexed to the Town of Tillsonburg, the Township of Dereham as described earlier in this correspondence and the Township of Middleton pursuant to the *Regional Municipality of Haldimand-Norfolk Act*. The Town of Tillsonburg is the relevant PAHJ (as opposed to the upper tier municipality or another public authority) because such road allowances fall under the jurisdiction of the local municipality under subsection 28(2) of the *Municipal Act, 2001*:

#### **Local municipalities**

28 (2) Except as otherwise provided in this Act or under section 8 of the Public Transportation and Highway Improvement Act, **a local municipality has jurisdiction over,**

- (a) **all road allowances located in the municipality that were made by the Crown surveyors;** and
- (b) all road allowances, highways, streets and lanes shown on a registered plan of subdivision.

The Town of Tillsonburg can thus rely on section 26 and subsection 28(2) of the *Municipal Act, 2001* as the supporting evidence for making an Application (General) to enter the Town of Tillsonburg as an owner of the secondly described lands.

We understand that the Town of Tillsonburg has sought an opinion to have it entered as an owner of the Road because it intends to register an encroachment agreement in relation to an encroachment made by an adjoining landowner over a portion of the secondly described lands. As such, it may be possible to proceed with an Application (General) in respect of entering the Town of Tillsonburg as the owner of the secondly described lands and to have the encroachment agreement registered against title to those lands without the Municipality of Bayham's participation. If the Town of Tillsonburg were to proceed on that basis only, the owner of the firstly described lands would continue to be shown as PAHJ.

#### **Registration of Application (General)**

As discussed above, we are of the view that the Town of Tillsonburg may apply to the Land Registrar to enter itself as an owner of the Road by registering an Application (General) to enter itself as an owner of the Road. It must do so jointly with the Municipality of Bayham in respect of the firstly described lands. As such, it would be prudent for the Town of Tillsonburg to coordinate registration of this Application (General) with the Municipality of Bayham, and we have prepared the enclosed Acknowledgments and Directions for execution by both the Town of Tillsonburg and the Municipality of Bayham authorizing our firm to register the enclosed Application (General).

- 4 -

We would be happy to discuss this matter with legal counsel for the Municipality of Bayham to facilitate this registration.

We will tend to registration of the Application (General) upon receipt of the signed Acknowledgments and Directions. Let us know if you have any questions regarding this matter.

Yours very truly,  
DUNCAN, LINTON LLP



Adrian L. Rosu  
ALR/

Encl. Acknowledgments and Directions re: Application (General)

**ACKNOWLEDGEMENT AND DIRECTION**

**TO:** Adrian L. Rosu  
(Insert lawyer's name)

**AND TO:** DUNCAN, LINTON LLP  
(Insert firm name)

**RE:** Application - Newell Road (PAHJ); The Corporation of the Town of Tillsonburg & The Corporation of the Municipality of Bayham ("the transaction")  
(Insert brief description of transaction)

**This will confirm that:**

- I/We have reviewed the information set out in this Acknowledgement and Direction and in the documents described below (the "Documents"), and that this information is accurate;
- You, your agent or employee are authorized and directed to sign, deliver, and/or register electronically, on my/our behalf the Documents in the form attached.
- You are hereby authorized and directed to enter into an escrow closing arrangement substantially in the form attached hereto being a copy of the version of the Document Registration Agreement, which appears on the website of the Law Society of Ontario as the date of the Agreement of Purchase and sale herein. I/We hereby acknowledge the said Agreement has been reviewed by me/us and that I/We shall be bound by its terms;
- The effect of the Documents has been fully explained to me/us, and I/we understand that I/we are parties to and bound by the terms and provisions of the Documents to the same extent as if I/we had signed them; and
- I/we are in fact the parties named in the Documents and I/we have not misrepresented our identities to you.
- I, \_\_\_\_\_, am the spouse of \_\_\_\_\_, the (Transferor/Charger), and hereby consent to the transaction described in the Acknowledgment and Direction. I authorize you to indicate my consent on all the Documents for which it is required.

**DESCRIPTION OF ELECTRONIC DOCUMENTS**

The Document(s) described in the Acknowledgement and Direction are the document(s) selected below which are attached hereto as "Document in Preparation" and are:

- A Transfer of the land described above.
- A Charge of the land described above.
- Other documents ~~set out in Schedule "B"~~ attached hereto.

**Dated at** Tillsonburg, **this** \_\_\_\_\_ **day of** \_\_\_\_\_, **20** 24.

**WITNESS**

(As to all signatures, if required)

\_\_\_\_\_  
THE CORPORATION OF THE TOWN OF TILLSONBURG

\_\_\_\_\_  
PER: DEB GILVESY, MAYOR

\_\_\_\_\_  
PER: TANYA DANIELS, CLERK

\_\_\_\_\_  
WE HAVE AUTHORITY TO BIND THE CORPORATION OF THE TOWN OF TILLSONBURG

**Properties**

*PIN* 00025 - 0135 LT

*Description* RDAL BTN TWP OF BAYHAM & TWP OF DEREHAM TO THE CENTER LINE; RDAL  
BTN TWP OF MIDDLETON & TWP OF DEREHAM BTN COUNTY RD 38 & RDAL BTN  
LT 14 & 15; SWOXFORD/TILLSONBURG

*Address* TILLSONBURG

**Applicant(s)**

*Name* THE CORPORATION OF THE TOWN OF TILLSONBURG  
Acting as a company

*Address for Service* 10 Lisgar Avenue  
Tillsonburg, ON N4G 5A5

This document is not authorized under Power of Attorney by this party.  
This document is being authorized by a municipal corporation Deb Gilvesy (Mayor) and Tanya Daniels (Clerk).

*Name* THE CORPORATION OF THE MUNICIPALITY OF BAYHAM  
Acting as a company

*Address for Service* 56169 Heritage Line, P.O. Box 160  
Straffordville, ON N0J 1Y0

This document is not authorized under Power of Attorney by this party.  
This document is being authorized by a municipal corporation .

<b>Party To(s)</b>	<b>Capacity</b>	<b>Share</b>
--------------------	-----------------	--------------

<i>Name</i>	THE CORPORATION OF THE TOWN OF TILLSONBURG Acting as a company	
<i>Address for Service</i>	10 Lisgar Avenue Tillsonburg, ON N4G 5A5	

<i>Name</i>	THE CORPORATION OF THE MUNICIPALITY OF BAYHAM Acting as a company	
<i>Address for Service</i>	56169 Heritage Line, P.O. Box 160 Straffordville, ON N0J 1Y0	

**Statements**

I The Corporation of the Town of Tillsonburg and The Corporation of the Municipality of Bayham having a legal interest in the lands hereby apply under section 152(1) of the Land Titles Act to have the register for the said PIN amended by: entering the owner of the firstly described lands as The Corporation of the Town of Tillsonburg and The Corporation of the Municipality of Bayham and entering the owner of the secondly described lands at The Corporation of the Town of Tillsonburg.

I Adrian L. Rosu solicitor make the following law statement Pursuant to section 26 of the Municipal Act, 2001, S.O. 2001, c. 25 (the "Municipal Act"), the lands described in PIN 00025-0135 (LT) constitute road allowances made by the Crown surveyors and constitute public highways; Pursuant to subsection 28(2) of the Municipal Act, the local municipality has jurisdiction over all road allowances located in the municipality that were made by the Crown surveyors; Pursuant to subsection 29(1) of the Municipal Act, the local municipalities on either side of a boundary line between municipalities have joint jurisdiction over any highways forming the boundary line; The relevant portions of the Township of Dereham were annexed to the Town of Tillsonburg effective January 1, 1975, pursuant to paragraph 2(1)(c) of The County of Oxford Act, 1974, S.O. 1974, c. 57; The relevant portions of the Township of Middleton were annexed to the Town of Tillsonburg effective April 1, 1974, pursuant to subsection 2(2) of the Regional Municipality of Haldimand-Norfolk Act, R.S.O. 1980, c. 435; The Corporation of the Town of Tillsonburg and The Corporation of the Municipality of Bayham have joint jurisdiction over the firstly described lands; The Corporation of the Town of Tillsonburg has sole jurisdiction over the secondly described lands.

**File Number**

*Applicant Client File Number :* 0046345

**ACKNOWLEDGEMENT AND DIRECTION**

**TO:** Adrian L. Rosu  
(Insert lawyer's name)

**AND TO:** DUNCAN, LINTON LLP  
(Insert firm name)

**RE:** Application - Newell Road (PAHJ); The Corporation of the Town of Tillsonburg & The Corporation of the Municipality of Bayham ("the transaction")  
(Insert brief description of transaction)

**This will confirm that:**

- I/We have reviewed the information set out in this Acknowledgement and Direction and in the documents described below (the "Documents"), and that this information is accurate;
- You, your agent or employee are authorized and directed to sign, deliver, and/or register electronically, on my/our behalf the Documents in the form attached.
- You are hereby authorized and directed to enter into an escrow closing arrangement substantially in the form attached hereto being a copy of the version of the Document Registration Agreement, which appears on the website of the Law Society of Ontario as the date of the Agreement of Purchase and sale herein. I/We hereby acknowledge the said Agreement has been reviewed by me/us and that I/We shall be bound by its terms;
- The effect of the Documents has been fully explained to me/us, and I/we understand that I/we are parties to and bound by the terms and provisions of the Documents to the same extent as if I/we had signed them; and
- I/we are in fact the parties named in the Documents and I/we have not misrepresented our identities to you.
- I, \_\_\_\_\_, am the spouse of \_\_\_\_\_, the (Transferor/Chargor), and hereby consent to the transaction described in the Acknowledgment and Direction. I authorize you to indicate my consent on all the Documents for which it is required.

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- A Transfer of the land described above.
- A Charge of the land described above.
- Other documents ~~set out in Schedule "B"~~ attached hereto.

**Dated at** Straffordville, **this** \_\_\_\_\_ **day of** \_\_\_\_\_, **20** 24.

**WITNESS**

(As to all signatures, if required)

\_\_\_\_\_  
THE CORPORATION OF THE MUNICIPALITY OF BAYHAM

PER:  
TITLE:

PER:  
TITLE:

\_\_\_\_\_  
I/WE HAVE AUTHORITY TO BIND THE CORPORATION OF THE MUNICIPALITY OF BAYHAM

**Properties**

PIN 00025 - 0135 LT

Description RDAL BTN TWP OF BAYHAM & TWP OF DEREHAM TO THE CENTER LINE; RDAL  
BTN TWP OF MIDDLETON & TWP OF DEREHAM BTN COUNTY RD 38 & RDAL BTN  
LT 14 & 15; SWOXFORD/TILLSONBURG

Address TILLSONBURG

**Applicant(s)**

Name THE CORPORATION OF THE TOWN OF TILLSONBURG  
Acting as a company

Address for Service 10 Lisgar Avenue  
Tillsonburg, ON N4G 5A5

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Name THE CORPORATION OF THE MUNICIPALITY OF BAYHAM  
Acting as a company

Address for Service 56169 Heritage Line, P.O. Box 160  
Straffordville, ON N0J 1Y0

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**Party To(s)** Capacity Share

Name THE CORPORATION OF THE TOWN OF TILLSONBURG  
Acting as a company

Address for Service 10 Lisgar Avenue  
Tillsonburg, ON N4G 5A5

Name THE CORPORATION OF THE MUNICIPALITY OF BAYHAM  
Acting as a company

Address for Service 56169 Heritage Line, P.O. Box 160  
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**File Number**

Applicant Client File Number : 0046345



**ACKNOWLEDGEMENT AND DIRECTION**

**TO:** Adrian L. Rosu  
 (Insert lawyer's name)

**AND TO:** DUNCAN, LINTON LLP  
 (Insert firm name)

**RE:** Application - Newell Road (PAHJ); The Corporation of the Town of Tillsonburg & The Corporation of the Municipality of Bayham ("the transaction")  
 (Insert brief description of transaction)

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- The effect of the Documents has been fully explained to me/us, and I/we understand that I/we are parties to and bound by the terms and provisions of the Documents to the same extent as if I/we had signed them; and
- I/we are in fact the parties named in the Documents and I/we have not misrepresented our identities to you.
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- A Charge of the land described above.
- Other documents ~~set out in Schedule "B"~~ attached hereto.

**Dated at** Tillsonburg, **this** \_\_\_\_\_ **day of** \_\_\_\_\_, **20** 24.

**WITNESS**

(As to all signatures, if required)

\_\_\_\_\_  
 THE CORPORATION OF THE TOWN OF TILLSONBURG

\_\_\_\_\_  
 PER: JONATHON GRAHAM, DIRECTOR OF OPERATIONS & DEVELOPMENT

\_\_\_\_\_  
 PER: TANYA DANIELS, CLERK

\_\_\_\_\_  
 WE HAVE AUTHORITY TO BIND THE CORPORATION OF THE TOWN OF TILLSONBURG

LRO # 41 **Application (General)**

In preparation on 2024 08 09 at 14:04

This document has not been submitted and may be incomplete.

yyyy mm dd Page 1 of 1

**Properties**

*PIN* 00025 - 0135 LT

*Description* RDAL BTN TWP OF BAYHAM & TWP OF DEREHAM TO THE CENTER LINE; RDAL  
BTN TWP OF MIDDLETON & TWP OF DEREHAM BTN COUNTY RD 38 & RDAL BTN  
LT 14 & 15; SWOXFORD/TILLSONBURG

*Address* TILLSONBURG

**Applicant(s)**

*Name* THE CORPORATION OF THE TOWN OF TILLSONBURG  
Acting as a company

*Address for Service* 10 Lisgar Avenue  
Tillsonburg, ON N4G 5A5

This document is not authorized under Power of Attorney by this party.

This document is being authorized by a municipal corporation Jonathon Graham (Director of Operations & Development) and Tanya Daniels (Clerk).

*Name* THE CORPORATION OF THE MUNICIPALITY OF BAYHAM  
Acting as a company

*Address for Service* 56169 Heritage Line, P.O. Box 160  
Straffordville, ON N0J 1Y0

This document is not authorized under Power of Attorney by this party.

This document is being authorized by a municipal corporation .

<b>Party To(s)</b>	<b>Capacity</b>	<b>Share</b>
--------------------	-----------------	--------------

*Name* THE CORPORATION OF THE TOWN OF TILLSONBURG  
Acting as a company

*Address for Service* 10 Lisgar Avenue  
Tillsonburg, ON N4G 5A5

*Name* THE CORPORATION OF THE MUNICIPALITY OF BAYHAM  
Acting as a company

*Address for Service* 56169 Heritage Line, P.O. Box 160  
Straffordville, ON N0J 1Y0

**Statements**

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I Adrian L. Rosu solicitor make the following law statement Pursuant to section 26 of the Municipal Act, 2001, S.O. 2001, c. 25 (the "Municipal Act"), the lands described in PIN 00025-0135 (LT) constitute road allowances made by the Crown surveyors and constitute public highways; Pursuant to subsection 28(2) of the Municipal Act, the local municipality has jurisdiction over all road allowances located in the municipality that were made by the Crown surveyors; Pursuant to subsection 29(1) of the Municipal Act, the local municipalities on either side of a boundary line between municipalities have joint jurisdiction over any highways forming the boundary line; The relevant portions of the Township of Dereham were annexed to the Town of Tillsonburg effective January 1, 1975, pursuant to paragraph 2(1)(c) of The County of Oxford Act, 1974, S.O. 1974, c. 57; The relevant portions of the Township of Middleton were annexed to the Town of Tillsonburg effective April 1, 1974, pursuant to subsection 2(2) of the Regional Municipality of Haldimand-Norfolk Act, R.S.O. 1980, c. 435; The Corporation of the Town of Tillsonburg and The Corporation of the Municipality of Bayham have joint jurisdiction over the firstly described lands; The Corporation of the Town of Tillsonburg has sole jurisdiction over the secondly described lands.

**File Number**

*Applicant Client File Number :* 0046345

LRO # 41 **Notice**

Received as CO298346 on 2024 07 09 at 13:10

The applicant(s) hereby applies to the Land Registrar.

yyyy mm dd Page 1 of 10

**Properties**

*PIN* 00025 - 0135 LT

*Description* RDAL BTN TWP OF BAYHAM & TWP OF DEREHAM TO THE CENTER LINE; RDAL  
BTN TWP OF MIDDLETON & TWP OF DEREHAM BTN COUNTY RD 38 & RDAL BTN  
LT 14 & 15; SWOXFORD/TILLSONBURG

*Address* TILLSONBURG

*PIN* 00035 - 0114 LT

*Description* PT LT 3-4 CON 5 NTR MIDDLETON PARTS 6 & 9, 41R940; S/T 380961, MD273157;  
TILLSONBURG

*Address* TILLSONBURG

**Consideration**

*Consideration* \$2.00

**Applicant(s)**

The notice is based on or affects a valid and existing estate, right, interest or equity in land

*Name* THE CORPORATION OF THE TOWN OF TILLSONBURG

*Address for Service* 10 Lisgar Avenue, Tillsonburg, Ontario,  
N4G 5A5

This document is not authorized under Power of Attorney by this party.

This document is being authorized by a municipal corporation Jonathon Graham, Director of Operations & Development and Tanya Daniels, Director of Corporate Services/Clerk.

<b>Party To(s)</b>	<b>Capacity</b>	<b>Share</b>
--------------------	-----------------	--------------

<i>Name</i>	E. & E. MCLAUGHLIN LTD.
<i>Address for Service</i>	500 HWY # 3, P.O. Box 428, Tillsonburg, Ontario, N4G 4H8

A person or persons with authority to bind the corporation has/have consented to the registration of this document.

This document is not authorized under Power of Attorney by this party.

**Statements**

This notice is pursuant to Section 71 of the Land Titles Act.

This notice is for an indeterminate period

Schedule: See Schedules

**Signed By**

Lisa Ann Leitch	140 Fullarton Street, Suite 1800 London N6A 5P2	acting for Applicant(s)	Signed 2024 07 09
-----------------	---	----------------------------	-------------------

Tel 519-672-5666

Fax 519-672-2674

I have the authority to sign and register the document on behalf of the Applicant(s).

**Submitted By**

MCKENZIE LAKE LAWYERS LLP	140 Fullarton Street, Suite 1800 London N6A 5P2	2024 07 09
---------------------------	---	------------

Tel 519-672-5666

Fax 519-672-2674

**Fees/Taxes/Payment**

<i>Statutory Registration Fee</i>	\$69.95
<i>Total Paid</i>	\$69.95

LRO # 41 Notice

Received as CO298346 on 2024 07 09 at 13:10

The applicant(s) hereby applies to the Land Registrar.

yyyy mm dd Page 2 of 10

**File Number**

Applicant Client File Number : 91208

Party To Client File Number : 91208

THIS ENCROACHMENT AGREEMENT made this 11 day of June, 2024.

BETWEEN:

**THE CORPORATION OF THE TOWN OF TILLSONBURG**

(hereinafter referred to as the "Town")

OF THE FIRST PART

- and -

**E&E McLaughlin Ltd.**

(hereinafter referred to as the "Encroaching Party")

OF THE SECOND PART

**WHEREAS** the Encroaching Party proposes to encroach on Lands owned by the Town described as RDAL BTN TWP OF BAYHAM & TWP OF DEREHAM TO THE CENTER LINE; RDAL BTN TWP OF MIDDLETON & TWP OF DEREHAM BTN COUNTY RD 38 & RDAL BTN LT 14 & 15; SWOXFORD/TILLSONBURG; Property Identification Number 000250135 in the Town of Tillsonburg, County of Oxford, ("Town Lands"), as indicated on and described in the drawings attached hereto as **Schedule "A"** (the "Encroachment");

**AND WHEREAS** the Encroaching Party represent that they are the owners tors of the adjoining lands described as PT LT 3-4 CON 5 NTR MIDDLETON PARTS 6 & 9, 41R940; S/T 380961, MD273157; TILLSONBURG; Property Identification Number 000350114 in the Town of Tillsonburg, County of Oxford ("Encroaching Party Lands");

**AND WHEREAS** the purpose of the Encroachment is to use and maintain a constructed gravel entrance off of Newell Road that will be strictly for for employee access and that a controlled access will be put in place on the existing gate, either by padlock, key card or code.No heavy trucks will be permitted to use this entrance/exit.

**AND WHEREAS** this Encroachment Agreement shall be registered against the Town Lands and the Encroaching Party Lands and the Town is entitled to enforce the provisions thereof against the Encroaching Party;

**NOW, THEREFORE** this Agreement witnesseth that in consideration of the permission granted by the Town to the Encroaching Party to encroach, the sum of TWO (\$2.00) DOLLARS of lawful money of Canada now paid by the Encroaching Party to the Town, and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties agree and covenant as follows:

1. The Town and the Encroaching Party agree that the above recitals are true.
2. The Town hereby grants permission to the Encroaching Party, at the sole risk and expense of the Encroaching Party, to encroach upon a portion of the Town Lands. The Encroachment authorized by the Town is as shown on the drawings attached hereto as Schedule "A". The Town and Encroaching Party acknowledge and agree that the Encroachment shall be permitted on the Town Lands subject to the terms and conditions contained herein.
3. Subject to earlier termination and other conditions as provided in this Agreement, this Agreement shall be effective on the date it is signed by both parties and shall continue for a period of 20 years (the "Term"). Upon the expiration of the Term, the Encroachment shall be immediately removed and the Encroaching Party shall restore the Town Lands to the condition the Town Lands were in prior to the date of the Encroachment Agreement or as directed by the Town, acting reasonably, at the Encroaching Party's sole expense.
4. The Encroaching Party acknowledges that no representation has been made by the Town of any authority to grant privilege to use and maintain the Encroachment and such use and maintenance by the Encroaching Party, its successors, permitted assigns, employees and invitees shall at all times be at the Encroaching Party's risk.
5. The Encroaching Party shall not acquire title by possession, prescription or otherwise to the Town Lands and the Encroaching Party expressly acknowledges and agrees that the Town's property on which the Encroachment is located is owned by the Town.
6. No alterations or improvements shall be made to the Encroachment, at any time, including,

- without limitation, the construction, installation, erection of any building or structure, removal of trees, grade changes or the installation of any materials without the prior and express written consent of the Town, save and except those works and installations required to maintain the Encroachment in a sound, neat and safe condition. Any alteration or improvements to which the Town has consented shall be performed and completed to the satisfaction of the Town, acting reasonably, at the sole risk and expense of the Encroaching Party. The Encroaching Party agrees that any alterations or improvements made to the Encroachment without the consent of the Town shall be immediately removed at the Encroaching Party's sole risk and expense.
7. If the Encroachment is proposed to be moved, altered or changed in any manner during the Term of this Agreement and the Encroachment is to remain on the Town Lands after such movement, alteration or change, the Encroaching Party shall apply to the Town for a new Encroachment Agreement.
  8. The Encroaching Party agrees that if the Encroachment is moved, altered or changed in any manner during the Term of this Agreement, without the express written consent of the Town, the Town shall have the right to immediately terminate this Agreement and upon termination of the Agreement the Encroachment shall be immediately removed by the Encroaching Party at the Encroaching Party's sole risk and expense and the Encroaching Party shall repair and make good all damage and disturbance that may be caused to the Town Lands or the Town's infrastructure, to the satisfaction of the Town, acting reasonably, at the sole expense of the Encroaching Party.
  9. All Town approved work shall be carried out by the Encroaching Party in a proper and professional manner so as to do as little damage or disturbance to the Town Lands or the Town's infrastructure as possible. The Encroaching Party shall repair and make good all damage and disturbance that may be caused to the Town Lands or the Town's infrastructure, to the satisfaction of the Town, acting reasonably, at the sole expense of the Encroaching Party.
  10. The Encroachment shall be maintained in all respects in a state of good repair by the Encroaching Party, including keeping the Encroachment in a sound, neat, safe and clean condition to the satisfaction of the Town. If the Encroachment is not kept in a state of good repair, upon ten (10) business days written notice to the Encroaching Party (or such shorter time as may be required in the case of an emergency or other urgent matters or as otherwise provided herein), the Town shall have the right to do any work necessary to fulfil this condition and all costs incurred by the Town shall be recovered from the Encroaching Party.
  11. If at any time the Town decides to renew or repair the surface of the Town Lands upon which the Encroachment is located, the Encroaching Party, upon written notice, shall carry out such renewal or repairs to the surface of the Town Lands. If the notice is not complied with within ten (10) business days from the date that the notice is sent or such other time as may be mutually agreed to by the Town and the Encroaching Party, the Town may renew or repair the Town Lands at the expense of the Encroaching Party.
  12. The Encroaching Party shall not obstruct, hinder or interfere with the free access to the Encroachment by any person acting on behalf of the Town, including an employee, officer or agent of the Town.
  13. If the Encroaching Party defaults on any term, covenant, provision, requirement, or obligation of this Agreement and if such default continues for ten (10) business days after the Encroaching Party receives notice of such default by the Town (or such shorter time as may be required in the cases of an emergency situation being one which the Town reasonably considers to pose an imminent risk to the safety of any persons or property or other urgent matters or as otherwise provided for herein) , the Town shall have the right to undertake the completion of such work as the Town deems reasonably necessary at the expense of the Encroaching Party and the Town may terminate this Agreement. Any waiver by the Town of any breach by the Encroaching Party or any provision of this Agreement shall be without prejudice to the exercise by the Town of all or any of its rights or remedies in respect of any continuance or repetition of such breach.
  14. In the event that the Town is required to carry out any works in respect to services located in or abutting the Town Lands, the Encroachment represents a danger to the safety of the public using the Town Lands, encroaches on the rights of others to use the Town Lands, or detrimentally interferes with future improvements, the Encroaching Party and Town acknowledge that the Town shall have the right to terminate this Agreement. Such termination shall be by written notice to the Encroaching Party, except in the case of emergency. In the case of emergency, the Encroachment Agreement may be terminated

forthwith by the Town.

15. The Town and Encroaching Party may terminate this Agreement on sixty (60) days written notice for any reason whatsoever.
16. The Town shall be entitled to terminate this Agreement:
  - a) Forthwith upon failure of the Encroaching Party to operate in accordance with all applicable laws and in accordance with the terms of this Agreement, provided the Encroaching Party has not, within ten (10) business days of receiving written notice from the Town, rectified any such non-compliance; or
  - b) Upon ten (10) business days' written notice in the event the Town requires all or any portion of the Town Lands that are subject to the Encroachment as granted under this Agreement for municipal purpose(s) and it is not reasonably practical for the Encroaching Party to continue using the Town Lands concurrently with said municipal purpose(s).
17. In the event this Agreement is terminated, the Encroaching Party shall remove the Encroachment on the date of termination. If the Encroaching Party fails to remove the Encroachment on the date of termination, the Town shall provide the Encroaching Party written notice requiring the Encroaching Party to remove the Encroachment within ten (10) business days. If the Encroaching Party fails to remove the Encroachment within the ten (10) business day period, the Town shall have the right to remove the Encroachment and repair and make good all damage and disturbance that may be caused by the Encroachment to the Town Lands or the Town's infrastructure at the expense of the Encroaching Party. In the case of emergency, the Town shall have the right to remove the Encroachment forthwith on the date of termination of the Agreement at the expense of the Encroaching Party.
18. Upon the removal of the Encroachment from Town Lands, the Encroaching Party shall restore the Town Lands to the condition the Town Lands were in prior to the date of the Encroachment Agreement or as directed by the Town, acting reasonably, at the Encroaching Party's sole expense. In the event such restoration is not completed as required herein, the Town may complete such restoration work at the expense of the Encroaching Party.
19. The Encroaching Party agrees to ensure that the Encroachment complies with all applicable laws, including relevant federal, provincial, municipal laws, rules, regulations and by-laws, subject to the terms and conditions of this Agreement.
20. The Encroaching Party, at its expense, shall arrange for, obtain and maintain insurance to the satisfaction of the Town, prior to signing this agreement and prior to any works being carried out by or on behalf of the Encroaching Party on the Town Lands and continuing for the Term of this Agreement with an insurance company licensed to conduct business in the Province of Ontario, in accordance with the following:
  - a) Comprehensive General Liability insurance subject to limits of not less than five million dollars (\$5,000,000) per occurrence for personal injury, including death, and damage to property, including loss of use thereof and such policy or policies shall name the Town as an additional insured.
  - b) Such insurance policy or policies shall include
    - i. a provision of cross liability and severability of interest clause; and
    - ii. a provision that requires the insurance company to provide the Town with thirty (30) business days' notice of termination or cancellation of such policy or policies.
  - c) This insurance shall apply as primary & non-contributory with respect to any other insurance that may be available to the Town of Tillsonburg.
  - d) The insurance policy or policies shall be in full force and effect for the Term of this Agreement.
  - e) The issuance of such policy or policies of insurance shall not be construed as relieving the Encroaching Party from responsibility for other or larger claims, if any, for which it may be held responsible.
  - f) A Certificate of Insurance evidencing the insurance coverage required shall be provided by the Encroaching Party to the Town prior to the Town signing the

Agreement and thereafter promptly on the insurance renewal date.

- g) The insurance premium for the insurance required herein shall be prepaid for a period of not less than one (1) year.
  - h) Both parties agree to immediately notify the other party of any occurrence, incident, or event which may reasonably be expected to expose either party to liability of any kind in relation to the Encroachment.
21. In the event the Encroaching Party fails to provide a certificate of insurance when required or upon request by the Town, pay premiums or otherwise keep such policies of insurance in force, the Town may pay premiums or take out such additional policies as it considers necessary and all sums paid for this purpose shall be at the expense of the Encroaching Party.
  22. The Encroaching Party agrees to defend, indemnify and save harmless the Town, its Councillors, directors, officers, employees, agents, consultants, contractors, assigns and any others for whom the Town is at law responsible from and against any and all claims, demands, losses, expenses, costs, including but not limited to legal costs on a substantial indemnity basis, damages, actions, suits, judgments, or proceedings, or any other obligations or liabilities which at any time or from time to time may be asserted against, imposed upon or incurred by the Town as a consequence of or in connection with the maintenance, alteration, use or any other matter or thing, directly or indirectly, relating to the Encroachment. The Encroaching Party waives, as against the Town, all claims of whatever nature, where such loss, damage, expense, liability or claim arises directly or indirectly out of or is attributable to the Encroachment or the exercise by the Encroaching Party or others of the rights and privileges permitted by this Agreement.
  23. The Encroaching Party grants to the Town full power and authority to settle any actions, suits, claims and demands on such terms as the Town may deem advisable and hereby covenants and agrees with the Town on demand all moneys paid by the Town in pursuance of such settlement and also such sum as shall represent the reasonable costs of the Town or its lawyers in defending or settling any such actions, suits, claims or demands and this Agreement shall not be alleged as a defence by the Encroaching Party in any action by any person of actual damage suffered by reason of the Encroachment permitted by this Agreement.
  24. The Encroaching Party waives any claim against the Town for damages to the Encroachment resulting from the Town's activities on, under, upon or within the Town Lands.
  25. If the Town is compelled or elects to incur any expense in connection with the removal of part or all of the Encroachment any reasonable costs so incurred by the Town, together with all interest thereon and any damages incurred shall be payable by the Encroaching Party to the Town.
  26. Every provision of this Agreement which requires the Encroaching Party to be responsible for the expense and/or costs or make payments to the Town shall be deemed to require the Town to provide the Encroaching Party with an invoice describing the costs and/or expenses and all said costs and/or expenses shall be paid by the Encroaching Party forthwith. Upon failure by the Encroaching Party to make said payment(s) forthwith, the Town shall have the right to recover the expense by any legal means necessary including the addition of the cost to the tax roll and to collect such expenses in like manner as municipal taxes.
  27. This Agreement shall be governed by and construed and interpreted in accordance with the Laws of the Province of Ontario and the Laws of Canada. The parties hereby irrevocably attorn to the exclusive jurisdiction of the courts of Ontario with respect to any matter arising under or related to this Agreement.
  28. This Agreement shall be read with such changes of gender and number as the context requires and all shall be construed to be several as well as joint.
  29. Each of the provisions contained in this Agreement is distinct and severable and a declaration of invalidity or unenforceability of any such provision or part thereof by a court of competent jurisdiction shall not affect the validity or enforceability of any other provision hereof.
  30. This Agreement and its Schedules constitutes the entire agreement between the parties with respect to the subject matter hereof and supersedes all prior agreements,



understandings, negotiations and discussions, whether written or oral. There are no conditions, covenants, agreements, representations, warranties or other provisions, expressed or implied, collateral, statutory or otherwise, relating to the Encroachment except as provided in this Agreement.

31. Except as expressly provided in this Agreement, no amendment or waiver of this Agreement shall be binding unless executed in writing by the party to be bound. No waiver of any provision of this Agreement shall constitute a waiver of any other provision, nor shall any waiver, even if similar in nature, unless otherwise expressly provided.
32. This Agreement is not transferable or assignable by the Encroaching Party to any third party without the prior written consent of the Town, which consent may be unreasonably withheld. Any attempt to transfer or assign any or all of the rights, duties or obligations of this Agreement by the Encroaching Party, without the prior written consent of the Town is void.
33. The Encroaching Party shall notify the Town in writing 30 business days in advance of any potential transfer or sale of their property or any part thereof, together with the name and address of the potential transferee or purchaser. For clarity, in the event that the Encroaching Party sells the property to which the Encroachment is appurtenant, the Encroaching Party shall instruct the purchaser of the said property to submit a new Encroachment Application to the Town for the Town's review and approval.
34. Any notice required to be given to the Town or the Encroaching Party under this Agreement shall be sufficiently given if delivered or mailed postage prepaid to the addresses below. Such notice shall be deemed to have been received on the date of its delivery or in the case of mailing, three (3) business days after it was delivered to the post office.
35. The Encroaching Party and the Town hereby agree that this Agreement shall be registered on title to the Town Lands and the Encroaching Party at the Encroaching Party's expense. The Encroaching Party and the Town shall take such further deeds, actions, and execute such further documents that may be necessary to effect such registration.
36. Execution of this Agreement shall be deemed to be authorization by all parties to legal counsel for the Town to register same in the appropriate Land Titles Office or Land Registry Office without further written authorization.
37. This Agreement shall enure to the benefit of and be binding upon the parties hereto and their respective heirs, executors, administrators, successors and permitted assigns. Neither party may assign all or any part of this Agreement without the written approval of the other party.
38. This Agreement may be executed in counterparts, each of which shall be deemed to be an original, but all of which, taken together, shall constitute one and the same agreement.
39. This agreement is subject to Council approval.
40. The Encroaching Party agrees to pay the Encroachment Agreement fee as listed in the Rates and Fees Bylaw following Council approval and prior to signing the agreement.
41. The Encroaching Party acknowledges:
  - a) That it has had an adequate opportunity to read and consider this Encroachment Agreement and to obtain such legal and other advise as it considers advisable;
  - b) That it understands the Encroachment Agreement and the consequences of signing same; and
  - c) That it is signing the Encroachment Agreement voluntarily, without coercion and without reliance on any representation, expressed or implied by the Town.


<u>Town's Address</u>	<u>Encroaching Party Address</u>
Town Clerk 10 Lisgar Avenue Tillsonburg, Ontario N4G 5A5	E&E McLaughlin Ltd. 500 ON-3 Tillsonburg, Ontario N4G 4G8

IN WITNESS WHEREOF the parties hereto have caused this Agreement to be duly executed as of the date first written above.

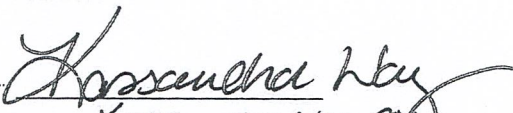
SIGNED, SEALED and DELIVERED )

in the presence of )

Witness )

  
Witness Gary Bruckler )

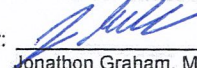
APPLICANT NAME

per:   
Cassandra Way COB

per: \_\_\_\_\_

*I/We have authority to bind the Corporation.*

THE CORPORATION OF  
THE TOWN OF TILLSONBURG

per:   
Jonathon Graham, MPA, LET  
Director of Operations & Development

per:   
Tanya Daniels  
Director of Coporate Services / Clerk

*I/We have authority to bind the Corporation.*

**SCHEDULE "A"**  
**DRAWING OF THE ENCROACHMENT**



**Subject: VIBE Youth Space – Communities Building Youth Futures Program****Report Number:** RCP 24-036

Department: Recreation, Culture and Parks Department

Submitted by: Andrea Greenway, Acting Director of Recreation, Culture &amp; Parks

Meeting Type: Council Meeting

Meeting Date: Monday, September 9, 2024

**RECOMMENDATION**

- A. THAT report RCP 24-000 titled “VIBE Youth Space – Communities Building Youth Futures Program” be received as information; and
- B. THAT Council approved the Town of Tillsonburg recreation department assuming responsibility for the VIBE Youth Space at no cost to participants; and
- C. THAT the program costs for the VIBE Youth Space be included in the 2025 budget

**BACKGROUND**

Communities Building Youth Futures (CBYF) Oxford County is a youth-led community driven initiative with a mission of improving high school graduation rates and youth outcomes in Oxford County. Through a process of community engagement to determine needs a neutral youth social space in a rural community was identified as a key activity to increase sense of belonging in the community, improve protective factors, and decrease risk of falling off track to graduate.

The Town of Tillsonburg participated as a partner in the pilot project of creating a youth space in Tillsonburg. The Tillsonburg Library provided the space for the program and Town recreation staff provided the programming. The Library donated the space and the Town was reimbursed by CBYF for all wages associated with programming the youth social space. All other costs associated with the social space (i.e., equipment, food, transportation costs, etc.) were funded by CBYF, incurring no additional costs for the Town of Tillsonburg.

All promotion, logistics planning, evaluation, and any other work associated with the social space outside of the recreation aspects were completed by the CBYF team of youth volunteers, and staff. CBYF staff completed the evaluation of the Social Space and reported back to Tillsonburg Town Council at the May 27, 2024 council meeting.

CBYF staff also presented to the Youth Advisory Council at their April 2, 2024 meeting and the committee supported the Town continuing to support this program. The Youth Advisory Council has expressed that youth in the Town need more spaces to gather,

## RCP 24-036 VIBE Youth Space – Communities Building Youth Futures Program

other than schools. They noted that there is a large emphasis on sports for youth but not so much on other forms of recreation and gathering spaces. Communities Building Youth Futures provides a safe space for youth that is barrier free and accessible. Food and drinks, hygiene supplies and resources are available for youth to access. The Youth Advisory Council supported these initiatives and would like to see more available in the Town to further support youth. The following resolution was passed:

**Resolution # 3**

**Moved By:** Sorraya Buchanan-St. Gelais

**Seconded By:** Naima Sandoval

THAT the Youth Advisory Council are in full support of the social space for the Communities Building Youth Futures - Oxford County in Tillsonburg.

AND THAT the Youth Advisory Council strongly recommends to Council to further support the Communities Building Youth Futures to provide space for youth in the Town.

**Carried**

This recommendation was brought forward to Council at the May 13, 2024 meeting and Council supported through the following resolution:

**Resolution # 2024-218**

**Moved By:** Councillor Spencer

**Seconded By:** Councillor Luciani

A. THAT report titled Youth Advisory Council Recommendation – Support Communities Building Youth Futures be received as information; and

B. THAT Council approve the recommendation of the Youth Advisory Council as follows:

THAT the Youth Advisory Council recommend that Council further support the Communities Building Youth Futures to provide space for youth in the Town.

**Carried**

**DISCUSSION**

The youth social space, VIBE, was successful in accomplishing its goal of reducing risk factors for youth attending the program. The program had a positive impact on physical

## RCP 24-036 VIBE Youth Space – Communities Building Youth Futures Program

health, mental health, support from peers and adults, having a better outlook on life and feeling positive about the future.

Given the success of the pilot project and the impact on youth, staff recommend that the youth social space continues to be offered as a Town program at no cost to participants. The recreation department has found the target age for this program (15-19) a difficult demographic to engage in programming and this program allows for a space where youth can help determine the programs that they would like to participate in. The final Parks and Recreation Master Plan includes a recommendation that the Town explores the development of a youth leisure space. The Oxford County Library – Tillsonburg Branch would continue to provide free space for hosting the program. The Town's recreation department has successfully partnered with the library in the past and the library is a neutral space that youth have appreciated.

### **CONSULTATION**

Oxford County Library – Tillsonburg branch, Communities Building Youth Futures staff, Tillsonburg Youth Advisory Committee, Supervisor of Recreation Programs.

### **FINANCIAL IMPACT/FUNDING SOURCE**

The VIBE social space operates at no cost to participants. Town staff would run the program and wages are accounted for in the 2024 budget. Staff time for the program would be approximately 4 hours a week which would be \$128 in wages per week that the program runs. For 2024, the program would run from September 26 – December 19 for a total cost of \$1664 in staff wages. Program supplies will not be required for 2024 as there are supplies provided to the Town as part of the transition that will last until the end of the year.

Program costs will be included in the 2025 budget as follows:

Staff wages\*: \$4480 (21 weeks January – June, 14 weeks September – December)

Program supplies: \$1200

Total 2025 cost to support the program: \$5680

\*Note that the program will be run by the Full-Time Recreation Facilitator and wages are already accounted for in the 2025 Full-Time recreation staff budget. There will be no additional part-time wages added to support this program.

## RCP 24-036 VIBE Youth Space – Communities Building Youth Futures Program

**CORPORATE GOALS**

How does this report support the corporate goals identified in the Community Strategic Plan?

- Lifestyle and amenities
- Customer service, communication and engagement
- Business attraction, retention and expansion
- Community growth
- Connectivity and transportation
- Not Applicable

Does this report relate to a specific strategic direction or project identified in the Community Strategic Plan? Please indicate section number and/or any priority projects identified in the plan.

**Goal** – Within the community Tillsonburg will strive to offer all residents the amenities, services and attractions they require to enjoy balanced lifestyles.

**Strategic Direction** – Maintain and enhance programs and facilities to support an active, engaged youth population; Expand community partnerships in the delivery of programs and amenities.

**Priority Project** – N/A

**ATTACHMENTS**

CS 24-060 – Youth Advisory Council Recommendation re: Support Communities Building Youth Futures





**Subject: Youth Advisory Council Recommendation – Support Communities Building Youth Futures**

**Report Number:** CS 24-060

Committee Name: Tillsonburg Youth Advisory Council

Submitted by: Hillary Miller, Records and Legislative Coordinator

Meeting Type: Council Meeting

Meeting Date: Monday, May 13, 2024

**RECOMMENDATION**

- A. THAT report titled Youth Advisory Council Recommendation – Support Communities Building Youth Futures be received as information; and
- B. THAT Council approve the recommendation of the Youth Advisory Council as follows:

*THAT the Youth Advisory Council recommend that Council further support the Communities Building Youth Futures to provide space for youth in the Town.*

**BACKGROUND**

At their meeting on April 3, 2024, the Youth Advisory Council heard a presentation from Communities Building Youth Futures. The following resolution was passed:

**Resolution # 3**

**Moved By:** Sorraya Buchanan-St. Gelais

**Seconded By:** Naima Sandoval

THAT the Youth Advisory Council are in full support of the social space for the Communities Building Youth Futures - Oxford County in Tillsonburg.

AND THAT the Youth Advisory Council strongly recommends to Council to further support the Communities Building Youth Futures to provide space for youth in the Town.

**Carried**

## CS 24-060 Youth Advisory Council Recommendation – Support Communities Building Youth Futures

### **DISCUSSION**

The Youth Advisory Council has expressed that youth in the Town need more spaces to gather, other than schools. They have noted that there is a large emphasis on sports for youth but not so much on other forms of recreation and gathering spaces.

Communities Building Youth Futures provides a safe space for youth that is barrier free and accessible. Food and drinks, hygiene supplies and resources are available for youth to access. The Youth Advisory Council supported these initiatives and would like to see more available in the Town to further support youth.

The presentation that was provided to the Youth Advisory Council is attached as Appendix A.

### **CONSULTATION**

Youth Advisory Council

### **FINANCIAL IMPACT/FUNDING SOURCE**

N/A

### **CORPORATE GOALS**

- Lifestyle and amenities
- Customer service, communication and engagement
- Business attraction, retention and expansion
- Community growth
- Connectivity and transportation
- Not Applicable

**Goal** – Within the community Tillsonburg will strive to offer all residents the amenities, services and attractions they require to enjoy balanced lifestyles.

**Strategic Direction** – Maintain and enhance programs and facilities to support an active, engaged youth population.

**Priority Project** – N/A

### **ATTACHMENTS**

Appendix A – Communities Building Youth Futures Presentation

# The Corporation of the Town of Tillsonburg

## Economic Development Advisory Committee Meeting

### MINUTES



Tuesday, July 9, 2024  
12:00 PM

Thompson Goossens Accountants Boardroom  
21 Oxford Street, Tillsonburg

ATTENDANCE: Dane Willson  
Councillor Bob Parsons  
Deb Gilvesy, Mayor  
Lisa Gilvesy  
Randy Thornton  
Randi-Lee Durham  
Steve Spanjers  
Jesse Goossens  
Mark Renaud, Executive Director, Tillsonburg BIA

Regrets: Suzanne Renken  
Andrew Burns  
Gurvir Hans  
Kirby Heckford

Staff: Kyle Pratt, Chief Administrative Officer  
Cephas Panschow, Development Commissioner  
Laura Pickersgill, Executive Assistant

#### 1. Call to Order

The meeting was called to order at 12:02 p.m.

#### 2. Adoption of Agenda

##### Resolution # 1

**Moved By:** Lisa Gilvesy

**Seconded By:** Councillor Parsons

THAT the Agenda as prepared for the Economic Development Advisory Committee meeting of Tuesday, July 9, 2024, be adopted.

**Carried**

**3. Disclosures of Pecuniary Interest and the General Nature Thereof**

No disclosures of pecuniary interest were declared.

**4. Adoption of Minutes of Previous Meeting**

**Resolution # 2**

**Moved By:** Mark Renaud

**Seconded By:** Randy Thornton

THAT the minutes of the Economic Development Advisory Committee of June 11, 2024, be amended to reflect the amendment made to resolution #3.

**Carried**

**5. General Business and Reports**

**5.1 Monthly Activity Update**

**5.1.1 Revised June Report**

This report was added as the report on the June 10, 2024 Committee agenda included inaccurate information in regards to employment records.

**5.1.2 July Report**

C. Panschow provided an overview of this report.

There was a discussion regarding the growth the Town is experiencing and concerns related to the infrastructure needs to accommodate the growth and what the actual housing needs are for the Town.

**5.2 Notice of Passing DC By-Laws**

C. Panschow provided a brief overview of the development charges study that was completed through Oxford County.

### **5.3 2023 Building Activity and Anticipated Development Summary**

C. Panschow provided an overview of building activity and trends in previous years.

The Stationview Development was mistakenly included in the presentation as an approved item but it has not yet been approved and should have been reflected under the anticipated developments list.

### **5.4 VanNorman Innovation Park – Phase 2 Status Update**

C. Panschow provided an overview of the background on development of the Van Norman Innovation Park and the next steps required for Phase Two.

The Committee, at a future meeting, would like to see information on:

- Lot configuration
- Comparable land price data/pricing strategies for industrial parks in southwestern Ontario
- Potential marketing strategies including the potential for commercial zoning
- Options for commercial zoning areas
- Timing for listing, list on lot one versus wait-listing
- Lot coverage provisions of competitor municipalities

The Town needs to obtain from Oxford County confirmation of the servicing level capabilities of this site before any developments proceed.

B. Parsons left the meeting at 1:24 p.m.

## **6. Planning Items Circulation**

### **6.1 Application for Official Plan Amendment and Zone Change OP24-06-7 and ZN7-24-06 - Station View Developments Inc.**

This item to be deferred to the next meeting.

## **7. Community Strategic Plan**

### **7.1 Town Hall Update**

K. Pratt provided a summary of the decision made by Council yesterday to proceed with the option to do a complete demolition and rebuild at the 10

Lisgar Avenue site. The report to Council will be added to the next agenda.

## **7.2 Affordable and Attainable Housing Committee**

The next meeting scheduled for this Committee is July 24, 2024.

## **7.3 Health Care Committee**

A health care recruiter has been hired and has commenced his duties working out of the hospital.

## **8. Boundary Adjustment**

J. Goossens and C. Panschow are working together on a presentation to Council in August.

## **9. Community Organization Updates**

### **9.1 Downtown Business Improvement Association**

#### **9.1.1 Report from BIA Chair**

M. Renaud provided a summary of the BIA report.

Opportunity was provided for members to ask questions.

K. Pratt left the meeting at 1:36 p.m.

### **9.2 Tillsonburg District Chamber of Commerce**

A hard copy report was submitted at the meeting. This will be added to the next agenda for reference.

### **9.3 Woodstock, Ingersoll, Tillsonburg and Area Association of Realtors**

#### **9.3.1 Monthly Statistics**

The Committee reviewed the statistics provided.

## **10. Round Table**

Norwich Township offered 400 hectares of land to the City of Woodstock to assist with rerouting of a truck route.

The BIA Board supported the zone change proposal for the Stationview Development.

## **11. Next Meeting**

August 13, 2024 12:00 p.m.

12. **Adjournment**

**Resolution # 3**

**Moved By:** Randy Thornton

**Seconded By:** Mark Renaud

THAT the Economic Development Advisory Committee meeting of Tuesday, July 9, 2024 be adjourned at 1:42 p.m.

**Carried**

# The Corporation of the Town of Tillsonburg

## Economic Development Advisory Committee Meeting

### MINUTES



Tuesday, August 13, 2024  
12:00 PM

Thompson Goossens Accountants Boardroom  
21 Oxford Street, Tillsonburg

ATTENDANCE: Councillor Bob Parsons  
Deb Gilvesy, Mayor  
Lisa Gilvesy  
Andrew Burns  
Randy Thornton  
Randi-Lee Durham  
Jesse Goossens  
Mark Renaud, Executive Director, Tillsonburg BIA

Regrets: Suzanne Renken  
Dane Willson  
Gurvir Hans  
Steve Spanjers  
Kirby Heckford

Staff: Kyle Pratt, Chief Administrative Officer  
Cephas Panschow, Development Commissioner  
Laura Pickersgill, Executive Assistant

#### 1. Call to Order

The meeting was called to order at 12:05 p.m.

#### 2. Adoption of Agenda

##### Resolution # 1



**Moved By:** Councillor Parsons

**Seconded By:** Lisa Gilvesy

THAT the Agenda as prepared for the Economic Development Advisory Committee meeting of Tuesday, August 13, 2024, be adopted.

**Carried**

**3. Disclosures of Pecuniary Interest and the General Nature Thereof**

No disclosures of pecuniary interest were declared.

**4. Adoption of Minutes of Previous Meeting**

**Resolution # 2**

**Moved By:** Councillor Parsons

**Seconded By:** Randi-Lee Durham

THAT the minutes of the Economic Development Advisory Committee of July 9, 2024, be approved.

**Carried**

**5. General Business and Reports**

**5.1 Monthly Activity Update**

C. Panschow provided an overview of the departmental activity.

**5.2 VIP - Phase 2 - Lot Layout, Pricing Review and Marketing**

C. Panschow provided an overview of the Van Norman Innovation Park Phase 2 lot layout.

A. Burns joined the meeting at 12:18 p.m.

There was discussion regarding the traffic flows within the development and access points onto Highway 3. A Traffic Impact Analysis to support this current lot layout is underway and will be used to consult with the Ministry of Transportation.

The lot layout was designed to maximize development potential despite the various ravines that traverse the south edge of the developable land. An extensive Environmental Impact Study is also underway to determine appropriate setbacks to preserve the natural environment/habitat in the ravines while also identifying the outlets for storm water flows into the

Otter Creek. In Phase 1, the Storm Water Management Pond outlet was into a naturalized ravine that was not improved despite being used as an outlet.

The Committee indicated that it is desirable to offer rail serviced sites and that should be a consideration. The natural ravines are an important feature and could serve to create a more business park environmental so it is important to showcase the natural features of environment and benefits to attract potential developers.

### **Resolution # 3**

**Moved By:** Lisa Gilvesy

**Seconded By:** Randy Thornton

THAT the Economic Development Advisory Committee recommends to Council that:

- The preferred lot configuration includes a second access to Highway 3 subject to the cost considerations;
- More lots to be identified for General Industrial instead of Restricted Industrial
- The Planning review considers, due to the scarcity of commercially zoned lands within the Town, commercial zoning for of having lots 5, 6 and 7 with an analysis of the revenue potential for this option being considered.

**Carried**

#### **5.2.1 Pricing Strategy Discussion**

Jesse stepped away from the Chair 1:15 p.m.

Resolution #4 was debated and passed.

Jesse resumed the Chair at 1:21 p.m.

More information regarding cost considerations and servicing will be brought forward at an upcoming meeting.

### **Resolution # 4**

**Moved By:** Jesse Goossens

**Seconded By:** Mark Renaud

THAT the Economic Development Advisory Committee recommends to Council that phase two of Van Norman Innovation Park be offered for sale with consideration of a recommended pricing strategy from Avison Young with specifications including: an option for tiered pricing based on lot size and use, criteria for purchasers being price, proposed use of the property/employment potential and building size.

**Carried**

## **6. Planning Items Circulation**

### **6.1 Application for Official Plan Amendment and Zone Change OP24-06-7 and ZN7-24-06 - Station View**

There were no comments regarding this application.

## **7. Community Strategic Plan**

### **7.1 Town Hall Update**

K. Pratt provided an update on the reports that have gone to Council in July and August in regards to the Town Hall project as well as the latest direction from Council.

## **8. Information Items**

### **8.1 Town of Plympton-Wyoming - Underserviced Cellular Communication Services in Rural and Urban Centres**

There was a discussion regarding the lack of cellular service available in areas in and around the Town. Turning on wi-fi can be helpful when trying to make calls when there is a lack of service. The cell phone towers are getting strained as the population continues to grow which is making it hard for the towers to keep up with the higher volume of users.

#### **Resolution # 5**

**Moved By:** Mayor Gilvesy

**Seconded By:** Mark Renaud

THAT the Economic Development Advisory Committee is in support of the resolution from the Town of Plympton-Wyoming regarding underserviced cellular communication services in rural and urban centres and recommends that Council pass a supporting resolution.

## **Carried**

### **9. Boundary Adjustment**

Jesse and Cephas are working to prepare a presentation to Council regarding this topic.

### **10. Community Organization Updates**

#### **10.1 Downtown Business Improvement Association**

##### **10.1.1 Report from BIA Chair**

There was a discussion regarding the many social issues happening in the downtown core and the BIA is working with community partners to address these issues.

#### **10.2 Tillsonburg District Chamber of Commerce**

##### **10.2.1 Report from CEO**

###### **10.2.1.1 July Report**

###### **10.2.1.2 August Report**

Members were reminded to purchase tickets for the Awards of Excellence ceremony as tickets are selling fast.

#### **10.3 Woodstock, Ingersoll, Tillsonburg and Area Association of Realtors**

##### **10.3.1 Monthly Statistics**

There were no monthly statistics provided.

### **11. Round Table**

Development is underway at the Soprema site.

An update on the airport and the tree removal was requested for the next meeting.

The Multi-Service Centre Job Fair is scheduled for October 1st at the Community Centre.

The next Business After 5 is scheduled for next Thursday at the Station Arts Centre.

### **12. Next Meeting**

September 10, 2024 12:00 p.m.

**13. Adjournment**

**Resolution # 6**

**Moved By:** Randy Thornton

**Seconded By:** Councillor Parsons

THAT the Economic Development Advisory Committee meeting of Tuesday, August 13, 2024 be adjourned at 1:49 p.m.

**Carried**



# The Corporation of the Town of Tillsonburg

## Traffic Advisory Committee Meeting

### MINUTES

Thursday, August 22, 2024  
9:00 AM  
Boardroom CSC  
10 Lisgar Ave.

ATTENDANCE:        Bob Parsons  
                             Pete Luciani  
                             Chris Rosehart  
                             Deb Gilvesy  
                             Larry Scanlan

Staff:                        Jonathon Graham, Director of Operations and Development  
                                     Julie Ellis, Deputy Clerk  
                                     Sergeant Shawn Simpson, Ontario Provincial Police

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#### 1.     **Call to Order**

The meeting was called to order at 9:00 a.m.

#### 2.     **Adoption of Agenda**

##### **Resolution # 1**

**Moved By:** Bob Parsons

**Seconded By:** Deb Gilvesy

THAT the agenda for the August 22, 2024 Traffic Advisory Committee be approved with the following additions:

- Item 7.5 Follow up on Item 7.4 and 7.5 of May meeting
- Item 8.2The crosswalk on Maple Lane

**Carried**

### 3. **Disclosures of Pecuniary Interest and the General Nature Thereof**

There were no disclosures of pecuniary interest.

### 4. **Adoption of Minutes of Previous Meeting**

#### **Resolution # 2**

**Moved By:** Bob Parsons

**Seconded By:** Larry Scanlan

THAT the minutes of the May 16, 2024, Traffic Advisory Committee, be approved.

**Carried**

### 5. **Presentations**

#### **5.1 Kevin Jones, Paradigm - Traffic Master Plan Update**

Kevin Jones, Paradigm, provided an updated on the Traffic Master Plan.

The committee shared ideas including

- The potential for the committee to spearhead a project to create a fact sheet on items including misconceptions around free parking, the requirements for roundabouts, driver information and cameras at intersections
- The creation of a Taxi Stand outside of the Tillsonburg Town Centre
- The addition of EV Charging stations at the Tillsonburg Town Centre

Members of the committee asked questions of Kevin including:

- If communities ever require developers to include bike lanes in new subdivisions
- If Norfolk County can be sent a letter regarding feed back in the survey that concerned intersections that are actually in their municipality
- How accessibility is included in the draft Plan

Jonathon Graham, Director of Operations and Development, confirmed that he will send the presentation from Kevin Jones to all Council members.

## 6. Delegations

### 6.1 Michael Brown, Accessibility Advisory Committee Member Re: Intersection of Bridge and Rolph Streets

Michael Brown, a member of the Tillsonburg Accessibility Advisory Committee, provided a delegation outlining his concerns around the intersection of Bridge and Rolph street. Mr. Brown feels that the intersection has become dangerous as vehicles are using Rolph instead of Bidwell because it has less stop signs and there is a large volume of pedestrians.

Mr. Brown suggested that a flashing crosswalk or a 3-way stop would be a good way to solve the problem at this intersection before the Bridge St. reimagining project is completed.

Jonathon Graham, Director of Operations and Development, clarified that the Bridge St. Re-Imagining Task Force concepts have not yet been endorsed by Council and at this point it is just a proposed concept. The consultants preparing the Traffic Master Plan will be considering the potential plans for Bridge St. in their plan, and this intersection will be part of those considerations. Jonathan also mentioned that there would need to be considerations around EMS entering and leaving the Hospital.

The Manager of Public Works prepares an annual report regarding potential stop signs, and will be asked to add this intersection to his considerations.

## 7. Information Items

### 7.1 Correspondence from Sharon Cattrysse Re: Speeding on Baldwin

Jonathon Graham, Director of Operations and Development, reviewed the speed data for Baldwin Street with the committee. It was concluded that the data did not support measures on this street.

Staff did confirm that speed signs have arrived for Wilson Ave.

A letter will go to Ms. Cattrysse from staff that will cite recent data and ensure that the issue is considered in the Transportation Master Plan.

### 7.2 Correspondence from Claude Archambault Re: Speed Humps

This stop sign is part of the analysis of the Manager of Public Works that will be coming forward.



**7.3 Follow-up: All-way Stop Request - Washington Grand Avenue and Rolph Street**

This item was received as information.

**7.4 Correspondence from Al Cayford Re: Traffic on Robin Road**

A response will be sent to the resident from staff.

**7.5 Broadway Safety Issues - Follow-up**

The committee discussed the misuse of crosswalks. An officer can potentially attend local schools to discuss. Staff will put in a communication request regarding education on the use of crosswalks.

**8. General Business & Reports**

**8.1 No Parking on Woodcock Drive**

A resident on Wren Court reached out to staff regarding parking concerns in that area. They are having difficulties parking and were inquiring about the possibility of allowing parking on Woodcock. Staff have advised that allowing parking on Woodcock would cause too much congestion, especially with upcoming construction in the same area.

**8.2 Crosswalk on Maple Lane**

Residents have inquired about the crosswalk at Demeyre and Maple Lane as the lines have faded. Despite the closure of Maple Lane School, students still use this crosswalk to get to Annandale School. Staff advised that they will have the lines repainted.

**9. Next Meeting**

Thursday, December 12, 2024 @ 9:00 a.m.

**10. Adjournment**

**Resolution # 3**

**Moved By:** Larry Scanlan

**Seconded By:** Bob Parsons

THAT the Traffic Advisory Committee Meeting of August 22, 2024, be adjourned at 10:21 p.m.

**Carried**

**THE CORPORATION OF THE  
TOWN OF TILLSONBURG  
BY-LAW NUMBER 2024-098**

**A By-Law to amend Zoning By-Law Number 3295, as amended.**

WHEREAS the Municipal Council of the Corporation of the Town of Tillsonburg deems it advisable to amend By-Law Number 3295, as amended.

THEREFORE, the Municipal Council of the Corporation of the Town of Tillsonburg, enacts as follows:

1. That Schedule "A" to By-Law Number 3295, as amended, is hereby further amended by changing to 'R1A' the zone symbols of the lands so designated 'R1A' on Schedule "A" attached hereto.
2. This By-Law comes into force in accordance with Sections 34(21) and (30) of the Planning Act, R.S.O. 1990, as amended.

**READ a first and second time this 9<sup>th</sup> day of September 2024.**

**READ a third time and finally passed this 9<sup>th</sup> day of September 2024.**

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MAYOR – Deb Gilvesy

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CLERK – Tanya Daniels

ZN 7-24-12

TOWN OF TILLSONBURG

BY-LAW NUMBER 2024-098

EXPLANATORY NOTE

The purpose of By-law Number 2024-098 is to rezone the subject properties from 'Low Density Residential Type 1 Holding Zone (R1A (H))' to 'Low Density Residential – Type 1 Zone (R1A)' to remove the holding provisions from the property to facilitate residential development of the subject properties.

The subject lands are described as Lot 27, Lot 53, Lots 59-62, 64-76, Plan 41M-144, Town of Tillsonburg. The lands are located on the north and south side of Hemlock Drive, west of William Street and east of Beech Boulevard, and known municipally as 3, 5-10, 14, 16, 18 20, 22, 23, 24, 26, 28, 30 Hemlock Drive and 20 Walnut Drive.

Any person wishing further information relative to Zoning By-Law Number 2024-098 and Zoning By-law Number 2024-098 may contact the undersigned:

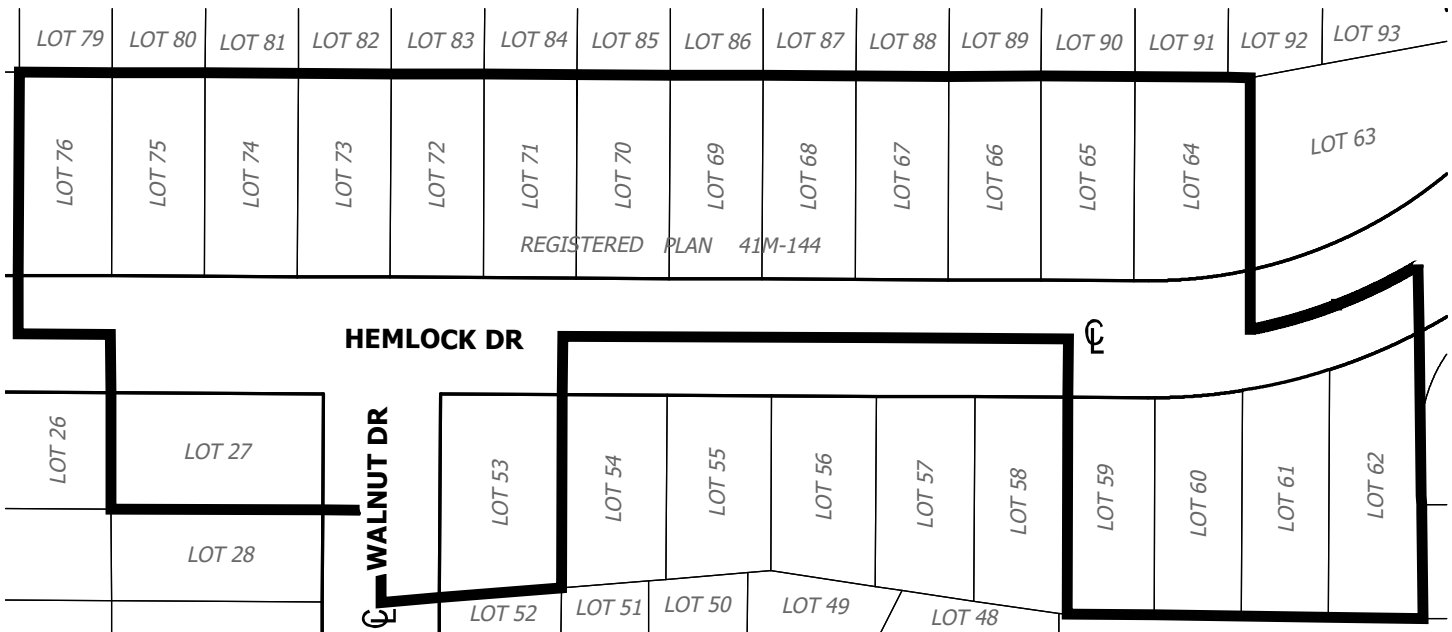
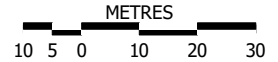
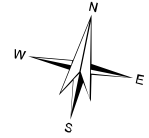
Tanya Daniels  
Director of Corporate Services / Clerk  
Town of Tillsonburg  
10 Lisgar Avenue  
Tillsonburg, ON N4G 5A5  
Telephone: 519-688-3009 ext. 4040

File: ZN 7-24-12 (Trevalli Homes)  
Report No: CP 2024-281

# SCHEDULE "A"

TO BY-LAW No. 2024-098

LOTS 27, 53, 59-62 & 64-76, REGISTERED PLAN 41M-144  
TOWN OF TILLSONBURG



AREA OF ZONE CHANGE TO R1A

NOTE: ALL DIMENSIONS IN METRES

THIS IS SCHEDULE "A"

TO BY-LAW No. 2024-098, PASSED THE

9th DAY OF SEPTEMBER, 2024



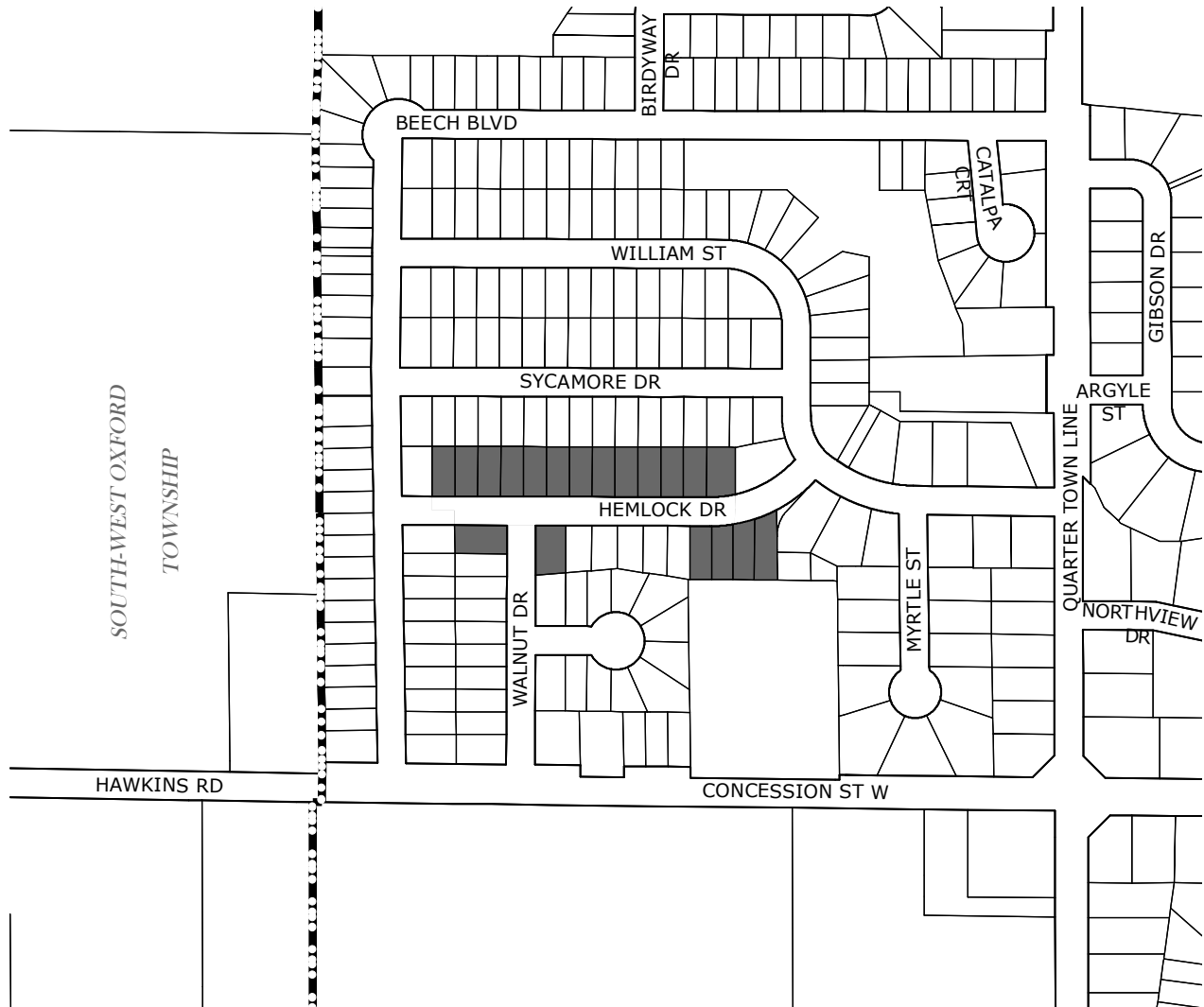
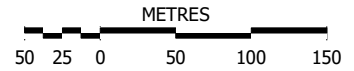
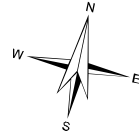
**Growing stronger together**

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\_\_\_\_\_  
MAYOR

\_\_\_\_\_  
CLERK

# KEY MAP



 LANDS TO WHICH BYLAW 2024-098 APPLIES



**THE CORPORATION OF THE TOWN OF TILLSONBURG****BY-LAW 2024-099**

**A BY-LAW to Amend By-Law 4339, By-Law 2023-047 and By-Law 2024-051 being By-Laws to Appoint a Municipal Law Enforcement Officer.**

**WHEREAS** pursuant to the Municipal Act, 2001, S.O. 2001, c.25, as amended, the Council of a Municipality has the capacity, rights, powers and privileges of a natural person for the purpose of exercising its authority under this or any other Act, to enable them to govern their affairs as they consider appropriate and to enhance their ability to respond to municipal issues;

**AND WHEREAS** pursuant to the Municipal Act, 2001, S.O. 2001, c.25, as amended, requires that a municipality's capacity, rights, powers and privileges, shall be exercised by by-law;

**AND WHEREAS** pursuant to the Building Code Act, S.O. 1992, c. 23, as amended, defines "officer" as a property standards officer who has been assigned the responsibility of administering and enforcing by-laws passed under Section 15. Of the Act;

**AND WHEREAS** Section 55 of the Community Safety and Policing Act, S.O. 2019, c 1, Sch 1, as amended, municipalities may appoint persons to enforce the by-laws of the municipality, and municipal by-law enforcement officer appointed under this section are peace officers for the purpose of enforcing municipal by-laws;

**AND WHEREAS** pursuant to the Fire Protection and Prevention Act, 1997, c. 4, as amended, provides that a municipality may appoint officers to enter upon land and into structures at any reasonable time to inspect the land and structures to determine whether by-laws enacted in accordance with the Act are being complied with;

**AND WHEREAS** the Council of the Corporation of the Town of Tillsonburg considers it desirable to appoint a Property Standards Officer and Municipal Law Enforcement Officer;

**BE IT THEREFORE ENACTED** by the Council of the Corporation of the Town of Tillsonburg as follows:

By-Law 2024-099

1. THAT By-Law 4399 to appoint Cameron Cyr as a Municipal Law Enforcement Officer be amended to also appoint Cameron Cyr as a Property Standards Officer
2. THAT By-Law 2023-047 to appoint Cooper DesRoches as a Municipal Law Enforcement Officer be amended to also appoint Cameron Cyr as a Property Standards Officer
3. THAT By-Law 2024-052 to appoint Theresa Rocco as a Municipal Law Enforcement Officer be amended to also appoint Cameron Cyr as a Property Standards Officer
4. THAT this By-Law shall come into force and take effect on the date it is passed.

**READ A FIRST AND SECOND TIME THIS 9th day of SEPTEMBER, 2024.**

**READ A THIRD AND FINAL TIME AND PASSED THIS 9th day of SEPTEMBER, 2024.**

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MAYOR – Deb Gilvesy

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CLERK – Tanya Daniels

**THE CORPORATION OF THE TOWN OF TILLSONBURG**

**BY-LAW 2024-100**

**A BY-LAW to authorize an agreement of purchase and sale with David Lopes, Mariah Koopman, John Allard and Linda Allard for the property described as part of Part 55 on Plan 41R-7299 deemed as lands Surplus to the needs of the Town.**

**WHEREAS** the Town of Tillsonburg is desirous of entering into an agreement of purchase and sale for lands described as part of Part 55 on Plan 41R-7299;

**BE IT THEREFORE ENACTED** by the Council of the Corporation of the Town of Tillsonburg as follows:

1. That the authorization is hereby given for the sale of those lands described as part of Part 55 on Plan 41R-7299, subject to those terms and provisions outlined within the offer of purchase and sale; and
2. That the agreement of purchase and sale forms part of this By-Law; and
3. That the Mayor and Clerk be hereby authorized to execute the agreement of purchase and sale on behalf of the Corporation of the Town of Tillsonburg and to execute any documents required to effect a transfer of the property described as part of Part 55 on Plan 41R-7299; and
4. That this by-law shall come into force and take effect on the date it is passed.

**READ A FIRST AND SECOND TIME THIS 9th day of SEPTEMBER, 2024.**

**READ A THIRD AND FINAL TIME AND PASSED THIS 9th day of SEPTEMBER, 2024.**

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MAYOR – Deb Gilvesy

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CLERK – Tanya Daniels



**AGREEMENT OF PURCHASE AND SALE (the "Agreement" or "APS")**

BETWEEN:

**THE CORPORATION OF THE TOWN OF TILLSONBURG**

(the "Vendor")

-and-

**John Allard and Linda Allard**

(the "Purchaser")

**WHEREAS** the Vendor is the owner, in fee simple, of the lands and premises described in Schedule "A" (the "Property");

**NOW THEREFORE IN CONSIDERATION** of the mutual covenants and premises in this Agreement, the parties agree as follows:

**SECTION I - GENERAL**

1. The Purchaser agrees to purchase the Property and the Vendor agrees to sell the Property according to the terms of this Agreement.
2. In consideration of the agreement referred to in the preceding paragraph, the Purchaser shall pay to the Vendor a Purchase Price of **Four Thousand (\$ 4000.00) Dollars**. The estimated area of the Property is **1160 square feet** (10.38 square meters)
  - (a) See Appendix A for sketch of the property
3. The Purchase Price shall be paid as follows:
  - (a) **Deposit price of Two Thousand (\$2000.00) Dollars** as a deposit is payable by the Purchaser by certified cheque upon Acceptance of this Agreement, to be held on an interest free basis by the Solicitor for the Vendor as a deposit pending completion of this transaction on account of the Purchase Price on completion, or if this Agreement is not completed through no fault of the Purchaser, the deposit shall be returned to the Purchaser; and
  - (b) the balance of the Purchase Price, subject to adjustments, shall be paid to the Vendor on the Completion Date, by certified cheque or bank draft.

**SECTION II - PURCHASE OF PROPERTY**

Buyer's Initials

*ja*  
*LA*

Seller's Initials \_\_\_\_\_

## 4. Irrevocable Date

- (a) This APS shall be irrevocable and open for acceptance by the Vendor until 6:00 p.m. on the **13<sup>th</sup> day of September, 2024** ("Acceptance"), and when accepted shall constitute a binding contract of purchase and sale, otherwise the APS shall be null and void and all deposit monies paid shall be returned to the Purchaser without deduction.
- (b) Acceptance shall mean the date upon which the Mayor and Clerk of the Town of Tillsonburg, or such other persons as the Vendor may authorize from time to time, sign and execute this APS subsequent to the requirement that the Council of The Corporation of the Town of Tillsonburg has passed a resolution or by-law authorizing and approving the sale of the Property to the Purchaser pursuant to the terms of this APS.
- (c) The parties agree and acknowledge that negotiation of this APS is not a valid and binding agreement until accepted by the Council of The Corporation of the Town of Tillsonburg. The Chief Administrative Officer of the Town of Tillsonburg, or his or her designate, shall negotiate the terms of this APS in good faith. However, the negotiation of the terms of this APS by the Chief Administrative Officer of the Town of Tillsonburg, or his or her designate, in no ways binds The Corporation of the Town of Tillsonburg until such time as this APS is authorized and approved by the Council of The Corporation of the Town of Tillsonburg.

## 5. Council Approval

- (a) This transaction is subject to compliance with Section 270 of the *Municipal Act, 2001*, S.O. 2001, c. 25 as amended and the approval of the Council of The Corporation of the Town of Tillsonburg in its sole and absolute discretion by resolution or by-law. If Council approval is not obtained on or before the Completion Date, then this Agreement shall be null and void and any deposits paid by the Purchaser shall be returned to the Purchaser without interest or deduction.

## 6. Deed/Transfer

- (a) The Vendor agrees to deed or transfer the Property to the Purchaser subject to the terms of this Agreement.

## 7. Completion Date

- (a) The closing of this transaction shall take place on **October 31, 2024**, or such other date as mutually agreed upon (the "Completion Date") at which time possession of the Property in "as is, where is" condition shall be given to the Purchaser other than as provided in this APS. The Vendor acknowledges that it has the right and authority to sell the Property.

## 8. Documents, Reports and Information

- (a) The Vendor will produce and deliver to the Purchaser **within twenty-eight (28) days of Acceptance of the APS** any documents, reports or information in its possession in respect to the Property. The Purchaser agrees to return all of the above documentation to the Vendor if this transaction is not completed.

**SECTION III - CONDITIONS, REPRESENTATIONS AND WARRANTIES**

Buyer's Initials

Seller's Initials \_\_\_\_\_

## 9. "As Is" Condition

- (a) The Purchaser acknowledges that it is acquiring the Property in an "as is" condition and that it must satisfy itself **by October 18th, 2024** regarding the condition of the Property including, but not limited to, all existing physical conditions of this Property, environmental conditions, fitness for any purpose, suitability for construction, soil bearing capacity for any building proposed, and the availability of municipal services and utilities necessary for the Purchaser's proposed use of the Property. The Purchaser acknowledges that the Vendor shall not be responsible for any physical deficiencies of the Property or for any past, present or future environmental liabilities and hereby waives any claims against the Vendor in respect of any environmental liabilities on the Property. The Purchaser agrees to sign a release and indemnity in favour of the Vendor on or before closing with respect to matters set out in the preceding sentence. If the Purchaser is for any reason whatsoever dissatisfied with the Property, it shall deliver written notice to that effect to the Vendor by no later than the time specified herein, and this Agreement shall be terminated and the deposit shall be returned to the Purchaser without interest or deduction. If the Vendor is notified that the condition of the Property is not satisfactory, then the Purchaser shall, prior to receiving its deposit monies back and prior to being entitled to a full release from the Vendor with respect to this Agreement, restore the Property to its original condition as it existed prior to such testing or inspection by the Purchaser, at the Purchaser's sole expense. If the Purchaser fails to deliver written notice to the Vendor within the time specified herein regarding this condition, this condition shall be deemed to have been waived by the Purchaser.

## 10. Other Conditions

- (a) This APS and completion of this transaction is subject to the conditions set out in Schedules "A" and "B".

## 11. Investigation by the Purchaser

- (a) The Purchaser acknowledges having inspected the Property prior to executing the APS and understands that upon Acceptance by the Vendor, and subject to any conditions herein, there shall be a binding agreement of purchase and sale between the Purchaser and the Vendor. It shall be the Purchaser's responsibility to provide, at its own expense, any soil bearing capacity tests or environmental inspection, as may be required or desired, and the Vendor shall grant the Purchaser access for such testing or inspection at all reasonable times, on reasonable notice, for the purpose of conducting reasonable inspections.

## 12. Future Use

- (a) The Vendor and the Purchaser agree that there is no condition, express or implied, representation or warranty of any kind that the future intended use of the Property by the Purchaser is or will be lawful except as may be specifically stipulated elsewhere in this Agreement.

## 13. Provision of Plans

- (a) The Purchaser agrees and covenants that prior to the issuance of a building permit, the Purchaser shall provide to the Town of Tillsonburg a plan showing the location of the building(s) and outside storage, the front elevation of the building(s), the exterior building materials, the landscaping treatment and the screening of outside storage. The provisions of this paragraph shall survive closing.

Buyer's Initials JA  
AL

Seller's Initials \_\_\_\_\_

## 14. Reasonable Assistance

- (a) The Vendor agrees to provide reasonable assistance and co-operation to the Purchaser in obtaining the necessary approvals for the development of the Property subject to the Purchaser's compliance with all relevant building codes, by-laws, land use controls, any other statutory requirements and payment of the fees provided for in the Town of Tillsonburg's current fees by-law.

~~15. Development Covenants and Restrictions~~

- ~~(a) The Property shall be subject to the development covenants and restrictions more particularly set out in Schedule "D" attached to this APS, which shall survive the completion of this transaction and run with the Property. The development covenants and restrictions shall be registered on title by the Vendor. In the event that the said covenants and restrictions are not registered on title to the Property on or before closing, the Purchaser covenants and agrees to consent to the registration of the covenants and restrictions after closing.~~

## 16. Property Not for Resale

- (a) **The Purchaser covenants that it is purchasing the Property for the purpose of consolidating the parcel with the Purchaser's adjoining property and not for the purpose of resale of vacant land.**
- (b) **The Purchaser covenants to take title to the Property in the same name in which the Purchaser holds title to the lands adjoining the Property which are owned by the Purchaser. The Purchaser covenants to register an application to consolidate the Property with the adjoining lands owned by the Purchaser into one PIN, and to provide the Vendor with registration particulars of same as soon as possible following the completion of this transaction. On or before the completion of this transaction, the Purchaser's lawyer shall provide an undertaking to register such instrument in the Land Registry Office for the Land Titles Division in Oxford (No. 41) as may be required to affect the matters contemplated in the foregoing sentence. This Section shall survive and not merge on the completion of this transaction**

**SECTION IV - PRIOR TO COMPLETION DATE**

## 17. Purchaser May Inspect the Property

- (a) The Purchaser, its agents and contractors shall be permitted to inspect the Property and any buildings as frequently as is reasonably necessary between the date of Acceptance and the Completion Date at reasonable times and upon reasonable notice to the Vendor.

## 18. Insurance

- (a) Pending closing, the Vendor shall hold all insurance policies and the proceeds thereof in trust for the parties as their interest may appear and in the event of damage to the Property. The Purchaser may elect to either receive the proceeds of the insurance and complete the purchase or to cancel the APS and have all the deposit monies paid to the Vendor returned together with all interest earned thereon without deduction.

**SECTION V - COMPLETING THE TRANSACTION**

Buyer's Initials

Jan  
AA.

Seller's Initials \_\_\_\_\_

## 19. Deed/Transfer

- (a) The Deed or Transfer of the Property will be prepared by the Vendor at the expense of the Purchaser in a form acceptable to the solicitors for the Purchaser and the Purchaser will pay all Land Transfer Tax, Harmonized Sales Tax and other costs in connection with the registration of it.

## 20. Electronic Registration

- (a) The parties agree that the transaction shall be completed by electronic registration pursuant to Part III of the *Land Registration Reform Act*, R.S.O. 1990, c.L.4 as amended. The parties acknowledge and agree that the delivery and release of documents may, at the discretion of the lawyer: a) not occur contemporaneously with the registration of the transfer/deed and other registrable documentation, and b) be subject to conditions whereby the lawyer receiving documents and/or money will be required to hold them in trust and not release them except in accordance with the terms of a written agreement between the lawyers entered into in the form of the Document Registration Agreement adopted by the Joint LSUC-OBOA Committee on Elective Registration of Title Documents.

## 21. Survey or Reference Plan

- (a) The parties acknowledge that a survey, **at the Purchaser's expense**, is required and a Reference Plan may be registered on title and may be used to provide a registrable description of the Property and any easements.

## 22. Letters and Reports from Officials of the Vendor

- (a) On or before the requisition date, the Vendor agrees to provide to the Purchaser, if requested, at the Vendor's expense, letters or reports from the Building and Zoning Department of the Town of Tillsonburg and the Fire Chief of the Town of Tillsonburg regarding the status of compliance with all codes, by-laws, rules and regulations with respect to the Property and any buildings located thereon.

## 23. Examination of Title

- (a) Title to the Property shall be good and marketable and free from all encumbrances except for any service easements or rights-of-way to be reserved in favour of the Vendor and for any easements or rights-of-way registered on title and any minor encroachments shown on the survey or Reference Plan delivered to the Purchaser. Any required easement shall be in the form set out in Schedule "C".
- (b) The Purchaser is allowed **until October 24th, end of day** to examine the title to the Property. If on or before this date the Purchaser furnishes the Vendor in writing with any valid objections: to the title; to any undisclosed outstanding work orders; to undisclosed non-compliance with the municipal by-laws or covenants and restrictions which run with the land and cannot be resolved before the Completion Date; as to any objection of which the Vendor shall be unable to remedy or correct by the Completion Date and which the Purchaser will not waive, then this APS shall, notwithstanding any intermediate acts or negotiations, be terminated and the deposit shall be returned to the Purchaser without deduction and the Vendor and the Purchaser shall not be liable for any costs, damages, compensation or expenses.

## 24. Vendor to Discharge all Encumbrances

Buyer's Initials Ja  
Ja

Seller's Initials \_\_\_\_\_

- (a) The Vendor agrees to obtain and register at its own expense, on or before the Completion Date, a discharge of all liens, encumbrances, agreements and mortgages now registered against the Property and not assumed by the Purchaser. The Vendor further covenants and agrees to discharge, on or before the Completion Date, any and all liens, chattel mortgages, assignments or any other security interest given by the Vendor against its personal Property.

25. Adjustments

- (a) The Vendor agrees that all deposits, if any, held by the Vendor not including interest thereon shall be credited to the Purchaser in the Statement of Adjustments prepared for the Completion Date.
- (b) Any rents, mortgage, interest, taxes, local improvements, water and assessment rates shall be apportioned and allowed to the Completion Date, the day itself to be apportioned to the Purchaser.

26. Deliveries by the Vendor To The Purchaser on Closing

- (a) The Vendor covenants and agrees to deliver to the Purchaser on the Completion Date, all such deliveries to be a condition of the Purchaser's obligation to close this transaction, the following:
- (i) a deed/transfer of the Property;
  - (ii) any survey or reference plan of the Property in the possession of the Vendor;
  - (iii) a Statutory Declaration by an authorized officer of the Vendor stating that accurateness and truthfulness of all of the representations and warranties;
  - (iv) a Statutory Declaration by an authorized officer of the Vendor as to possession of the Property in a form acceptable to the solicitors for the Purchaser;
  - (v) a Statutory Declaration by an authorized officer of the Vendor that it is not now, and upon completion will not be, a "non-resident person" within the meaning and for the purpose of Section 116 of the *Income Tax Act*, R.S.C., 1985, c. 1 (5th Supp.) as amended;
  - (vi) certified copies of all appropriate certificates, by-laws and other documents of Vendor authorizing the transaction herein; and
  - (vii) such further documentation and assurances as the Purchaser may reasonably require to complete the transaction contemplated by the APS.

27. Harmonized Sales Tax

- (a) The parties hereto acknowledge and agree that the transaction contemplated herein is subject to the Harmonized Sales Tax (HST) under the *Excise Tax Act*, R.S.C., 1985, c. E-15 (the "Act") and that the Purchase Price does not include HST. The Vendor shall provide the Purchaser with its HST Business Number. The Purchaser shall pay to the Vendor any HST imposed under the Act payable in connection with the transfer of the Property to the Purchaser, or as it may direct, unless the Purchaser or its nominee, or its assignee, provides:

Buyer's Initials



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- (i) a certificate on or before the Completion Date containing a representation and warranty to the Vendor that:
- (1) it is registered for the purpose of the HST on the Completion Date and specifying the HST registration number;
  - (2) it will self-assess the HST on its GST/HST return or file the prescribed form pursuant to subsection 228(4) of the Act in connection with the purchase of the Property;
  - (3) the Property transferred pursuant to this APS is being purchased by the Purchaser, or its nominee or assignee, as principal for its own account and is not being purchased by the Purchaser as agent, trustee or otherwise on behalf of or for another person, and does not constitute a supply of residential complex made to an individual for the purpose of paragraph 221 (2)(b) of the Act;
  - (4) an indemnity, indemnifying and saving harmless the Vendor from any HST payable on this transaction and penalty and interest relating to HST; and
  - (5) a notarial true copy of its HST registration confirmation.

#### SECTION VI - MISCELLANEOUS

28. Entire Agreement
- (a) There is no representation, warranty, collateral agreement or condition affecting this Agreement of the Property other than expressed herein.
29. Tender
- (a) Any tender of documents or moneys hereunder may be made upon the solicitor acting for the party upon whom tender is desired, and it shall be sufficient that a negotiable, certified cheque or bank draft may be tendered instead of cash.
30. Time of Essence
- (a) Time shall be of the essence of this Agreement.
31. Planning Act
- (a) This Agreement shall be effective only if the provisions of Section 50 of the *Planning Act*, R.S.O. 1990, c.P.13, as amended are complied with.
32. Notices
- (a) All notices in this Agreement shall be in writing and shall be deemed to have been given if delivered by hand or mailed by ordinary mail, postage prepaid, addressed to the solicitor for the person to whom such notice is intended to be given at the following address:

#### Solicitors for the Vendor:

Buyer's Initials     *JA*      
*JA*

Seller's Initials \_\_\_\_\_

Duncan, Linton LLP  
ATTENTION: Steven Ross  
45 Erb St W  
Waterloo, ON N2J 4B5  
Fax: (519) 886-8651

with a copy delivered to:

The Corporation of the Town of Tillsonburg  
ATTENTION: Development Commissioner  
55 Brock Street East  
Tillsonburg, ON N4G 1Z7  
Fax: 519-842-9431

**Solicitors for the Purchaser:**

Holmes, Kocheff & Good LLP Law Office  
ATTENTION: Michael Kocheff  
28 Harvey Street  
Tillsonburg, ON N4G 3J8  
Fax: (519) 842-4880

with a copy delivered to:

John Allard and Linda Allard  
40 Langrell Ave  
Tillsonburg, ON N4G 5X8

If mailed, such notices must also be given by facsimile transmission on the date it was so mailed. If so given, such notices shall be deemed to have been received on the first business day following the date it was delivered or marked mailed out.


33. Successors and Assigns

- (a) The Purchaser shall be permitted to assign all of its right, title and interest in and to this APS with the Vendor's written approval, which shall not be unreasonably withheld, including assignment to another corporation with the same shareholders as the Purchaser. Subject to the restrictions in the preceding sentence, the Vendor agrees to engross the Transfer/Deed of Land as directed by the Purchase on the completion Date as the Purchaser may elect, and the Vendor agrees to complete the transaction contemplated by this APS on the Completion Date with such assignee or nominee. The Purchaser is released from all liability hereunder, if it assigns its interest in this APS. This Agreement shall be binding upon the parties hereto and their respective successors and assigns.

34. Schedules

- (a) The following Schedules shall form an integral part of this Agreement:
  - (i) Schedule "A" Description of the Property;
  - (ii) Schedule "B" Conditions;

35. Acceptance by Fax or Email

Buyer's Initials 

Seller's Initials \_\_\_\_\_



- (a) The Purchaser and Vendor acknowledge and agree that the communication of this Agreement of Purchase and Sale may be transmitted by way of facsimile or electronic mail, and that they agree to accept such signatures and documents to be legal and binding upon them.

36. Counterparts

- (a) This Agreement may be signed in any number of counterparts, each of which is considered to be an original, and all of which are considered to be the same documents.

37. Severability

- (a) If any provision of this Agreement, or the application thereof to any circumstances, shall be held to be invalid or unenforceable, then the remaining provisions of this Agreement, or the application thereof to other circumstances, shall not be affected, and shall be valid and enforceable.

Buyer's Initials JA  
AL,

Seller's Initials \_\_\_\_\_

**IN WITNESS WHEREOF** the Purchaser has executed this Agreement:

Dated at \_\_\_\_\_Tillsonburg\_\_\_\_\_, Ontario this \_\_8<sup>th</sup>\_\_ day of \_\_\_August\_\_\_\_\_, 2024.

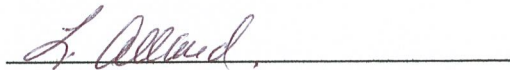
\*\*

Per:



Name: John Allard

Title: Owner 1 of 40 Langrell Ave



Name: Linda Allard

Title: Owner 2 of 40 Langrell Ave

The Vendor hereby accepts this Agreement according to its terms.

Dated at Tillsonburg, Ontario this 8<sup>th</sup> day of AUGUST, 2024.

**IN WITNESS WHEREOF** the Vendor has executed this Agreement:

**The Corporation of the Town of  
Tillsonburg**

\_\_\_\_\_

Deb Gilvesy  
Mayor

\_\_\_\_\_

X  
Town Councillor

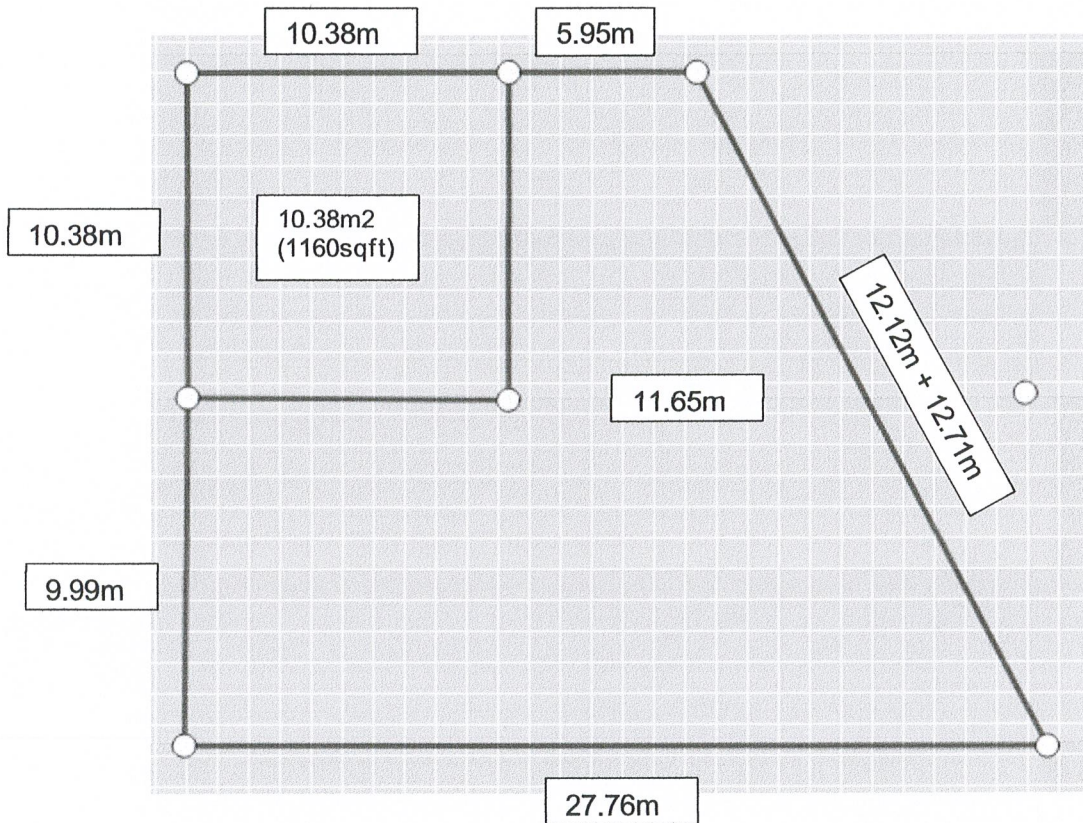
We have authority to bind The Corporation  
of the Town of Tillsonburg.

Buyer's Initials 

Seller's Initials \_\_\_\_\_

**SCHEDULE "A" - LEGAL DESCRIPTION OF THE PROPERTY**

ALL AND SINGULAR that certain parcel or tract of land and premises situated, lying and being in the Town of Tillsonburg in the County of Oxford, being more or less as shown below and to be described by a new legal plan



**SCHEDULE "B" – PURCHASER CONDITIONS**

1. The transaction of purchase and sale contemplated herein shall be subject to the fulfillment of the following terms and conditions on or before August 19th, 2024, which terms and conditions are for the exclusive benefit of the Purchaser and may be waived in whole or in part by the Purchaser. If the conditions are not fulfilled or waived then the deposit shall be returned and Agreement arising from the offer shall be at an end and all parties released from their obligations:

(a) \*\*

Buyer's Initials JA  
*JA*

Seller's Initials \_\_\_\_\_

**AGREEMENT OF PURCHASE AND SALE (the "Agreement" or "APS")**

BETWEEN:

**THE CORPORATION OF THE TOWN OF TILLSONBURG**

(the "Vendor")

-and-

**David Lopes and Mariah Koopman**

(the "Purchaser")

**WHEREAS** the Vendor is the owner, in fee simple, of the lands and premises described in Schedule "A" (the "Property");

**NOW THEREFORE IN CONSIDERATION** of the mutual covenants and premises in this Agreement, the parties agree as follows:

**SECTION I - GENERAL**

1. The Purchaser agrees to purchase the Property and the Vendor agrees to sell the Property according to the terms of this Agreement.
2. In consideration of the agreement referred to in the preceding paragraph, the Purchaser shall pay to the Vendor a Purchase Price of **Eleven Thousand (\$ 11,000.00) Dollars**. The estimated area of the Property is **3940 square feet**.
  - (a) See Appendix A for sketch of the property
3. The Purchase Price shall be paid as follows:
  - (a) **Deposit price of Five Thousand, Five Hundred (\$5500.00) Dollars** as a deposit is payable by the Purchaser by certified cheque upon Acceptance of this Agreement, to be held on an interest free basis by the Solicitor for the Vendor as a deposit pending completion of this transaction on account of the Purchase Price on completion, or if this Agreement is not completed through no fault of the Purchaser, the deposit shall be returned to the Purchaser; and
  - (b) the balance of the Purchase Price, subject to adjustments, shall be paid to the Vendor on the Completion Date, by certified cheque or bank draft.

Buyer's Initials



Seller's Initials \_\_\_\_\_

## SECTION II - PURCHASE OF PROPERTY

## 4. Irrevocable Date

- (a) This APS shall be irrevocable and open for acceptance by the Vendor until 6:00 p.m. on the **13<sup>th</sup> day of September, 2024** ("Acceptance"), and when accepted shall constitute a binding contract of purchase and sale, otherwise the APS shall be null and void and all deposit monies paid shall be returned to the Purchaser without deduction.
- (b) Acceptance shall mean the date upon which the Mayor and Clerk of the Town of Tillsonburg, or such other persons as the Vendor may authorize from time to time, sign and execute this APS subsequent to the requirement that the Council of The Corporation of the Town of Tillsonburg has passed a resolution or by-law authorizing and approving the sale of the Property to the Purchaser pursuant to the terms of this APS.
- (c) The parties agree and acknowledge that negotiation of this APS is not a valid and binding agreement until accepted by the Council of The Corporation of the Town of Tillsonburg. The Chief Administrative Officer of the Town of Tillsonburg, or his or her designate, shall negotiate the terms of this APS in good faith. However, the negotiation of the terms of this APS by the Chief Administrative Officer of the Town of Tillsonburg, or his or her designate, in no ways binds The Corporation of the Town of Tillsonburg until such time as this APS is authorized and approved by the Council of The Corporation of the Town of Tillsonburg.

## 5. Council Approval

- (a) This transaction is subject to compliance with Section 270 of the *Municipal Act, 2001*, S.O. 2001, c. 25 as amended and the approval of the Council of The Corporation of the Town of Tillsonburg in its sole and absolute discretion by resolution or by-law. If Council approval is not obtained on or before the Completion Date, then this Agreement shall be null and void and any deposits paid by the Purchaser shall be returned to the Purchaser without interest or deduction.

## 6. Deed/Transfer

- (a) The Vendor agrees to deed or transfer the Property to the Purchaser subject to the terms of this Agreement.


## 7. Completion Date

- (a) The closing of this transaction shall take place on **October 31, 2024**, or such other date as mutually agreed upon (the "Completion Date") at which time possession of the Property in "as is, where is" condition shall be given to the Purchaser other than as provided in this APS. The Vendor acknowledges that it has the right and authority to sell the Property.

## 8. Documents, Reports and Information

- (a) The Vendor will produce and deliver to the Purchaser **within twenty-eight (28) days of Acceptance of the APS** any documents, reports or information in its possession in respect to the Property. The Purchaser agrees to return all of the above documentation to the Vendor if this transaction is not completed.

Buyer's Initials



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### SECTION III - CONDITIONS, REPRESENTATIONS AND WARRANTIES

9. "As Is" Condition

- (a) The Purchaser acknowledges that it is acquiring the Property in an "as is" condition and that it must satisfy itself **by October 18th, 2024** regarding the condition of the Property including, but not limited to, all existing physical conditions of this Property, environmental conditions, fitness for any purpose, suitability for construction, soil bearing capacity for any building proposed, and the availability of municipal services and utilities necessary for the Purchaser's proposed use of the Property. The Purchaser acknowledges that the Vendor shall not be responsible for any physical deficiencies of the Property or for any past, present or future environmental liabilities and hereby waives any claims against the Vendor in respect of any environmental liabilities on the Property. The Purchaser agrees to sign a release and indemnity in favour of the Vendor on or before closing with respect to matters set out in the preceding sentence. If the Purchaser is for any reason whatsoever dissatisfied with the Property, it shall deliver written notice to that effect to the Vendor by no later than the time specified herein, and this Agreement shall be terminated and the deposit shall be returned to the Purchaser without interest or deduction. If the Vendor is notified that the condition of the Property is not satisfactory, then the Purchaser shall, prior to receiving its deposit monies back and prior to being entitled to a full release from the Vendor with respect to this Agreement, restore the Property to its original condition as it existed prior to such testing or inspection by the Purchaser, at the Purchaser's sole expense. If the Purchaser fails to deliver written notice to the Vendor within the time specified herein regarding this condition, this condition shall be deemed to have been waived by the Purchaser.

10. Other Conditions

- (a) This APS and completion of this transaction is subject to the conditions set out in Schedules "A" and "B".

11. Investigation by the Purchaser

- (a) The Purchaser acknowledges having inspected the Property prior to executing the APS and understands that upon Acceptance by the Vendor, and subject to any conditions herein, there shall be a binding agreement of purchase and sale between the Purchaser and the Vendor. It shall be the Purchaser's responsibility to provide, at its own expense, any soil bearing capacity tests or environmental inspection, as may be required or desired, and the Vendor shall grant the Purchaser access for such testing or inspection at all reasonable times, on reasonable notice, for the purpose of conducting reasonable inspections.

12. Future Use

- (a) The Vendor and the Purchaser agree that there is no condition, express or implied, representation or warranty of any kind that the future intended use of the Property by the Purchaser is or will be lawful except as may be specifically stipulated elsewhere in this Agreement.

13. Provision of Plans

Buyer's Initials \_\_\_\_\_

Seller's Initials \_\_\_\_\_

- (a) The Purchaser agrees and covenants that prior to the issuance of a building permit, the Purchaser shall provide to the Town of Tillsonburg a plan showing the location of the building(s) and outside storage, the front elevation of the building(s), the exterior building materials, the landscaping treatment and the screening of outside storage. The provisions of this paragraph shall survive closing.

14. Reasonable Assistance

- (a) The Vendor agrees to provide reasonable assistance and co-operation to the Purchaser in obtaining the necessary approvals for the development of the Property subject to the Purchaser's compliance with all relevant building codes, by-laws, land use controls, any other statutory requirements and payment of the fees provided for in the Town of Tillsonburg's current fees by-law.

~~15. Development Covenants and Restrictions~~

- ~~(a) The Property shall be subject to the development covenants and restrictions more particularly set out in Schedule "D" attached to this APS, which shall survive the completion of this transaction and run with the Property. The development covenants and restrictions shall be registered on title by the Vendor. In the event that the said covenants and restrictions are not registered on title to the Property on or before closing, the Purchaser covenants and agrees to consent to the registration of the covenants and restrictions after closing.~~

16. Property Not for Resale

- (a) **The Purchaser covenants that it is purchasing the Property for the purpose of consolidating the parcel with the Purchaser's adjoining property and not for the purpose of resale of vacant land.**
- (b) **The Purchaser covenants to take title to the Property in the same name in which the Purchaser holds title to the lands adjoining the Property which are owned by the Purchaser. The Purchaser covenants to register an application to consolidate the Property with the adjoining lands owned by the Purchaser into one PIN, and to provide the Vendor with registration particulars of same as soon as possible following the completion of this transaction. On or before the completion of this transaction, the Purchaser's lawyer shall provide an undertaking to register such instrument in the Land Registry Office for the Land Titles Division in Oxford (No. 41) as may be required to affect the matters contemplated in the foregoing sentence. This Section shall survive and not merge on the completion of this transaction**

**SECTION IV - PRIOR TO COMPLETION DATE**

17. Purchaser May Inspect the Property

- (a) The Purchaser, its agents and contractors shall be permitted to inspect the Property and any buildings as frequently as is reasonably necessary between the date of Acceptance and the Completion Date at reasonable times and upon reasonable notice to the Vendor.

18. Insurance

Buyer's Initials \_\_\_\_\_

Seller's Initials \_\_\_\_\_

- (a) Pending closing, the Vendor shall hold all insurance policies and the proceeds thereof in trust for the parties as their interest may appear and in the event of damage to the Property. The Purchaser may elect to either receive the proceeds of the insurance and complete the purchase or to cancel the APS and have all the deposit monies paid to the Vendor returned together with all interest earned thereon without deduction.

#### SECTION V - COMPLETING THE TRANSACTION

19. Deed/Transfer

- (a) The Deed or Transfer of the Property will be prepared by the Vendor at the expense of the Purchaser in a form acceptable to the solicitors for the Purchaser and the Purchaser will pay all Land Transfer Tax, Harmonized Sales Tax and other costs in connection with the registration of it.

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- (a) The parties agree that the transaction shall be completed by electronic registration pursuant to Part III of the *Land Registration Reform Act*, R.S.O. 1990, c.L.4 as amended. The parties acknowledge and agree that the delivery and release of documents may, at the discretion of the lawyer: a) not occur contemporaneously with the registration of the transfer/deed and other registrable documentation, and b) be subject to conditions whereby the lawyer receiving documents and/or money will be required to hold them in trust and not release them except in accordance with the terms of a written agreement between the lawyers entered into in the form of the Document Registration Agreement adopted by the Joint LSUC-OBOA Committee on Elective Registration of Title Documents.

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- (a) The parties acknowledge that a survey, **at the Purchaser's expense**, is required and a Reference Plan may be registered on title and may be used to provide a registrable description of the Property and any easements.

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- (a) On or before the requisition date, the Vendor agrees to provide to the Purchaser, if requested, at the Vendor's expense, letters or reports from the Building and Zoning Department of the Town of Tillsonburg and the Fire Chief of the Town of Tillsonburg regarding the status of compliance with all codes, by-laws, rules and regulations with respect to the Property and any buildings located thereon.

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- (b) The Purchaser is allowed **until October 24th, end of day** to examine the title to the Property. If on or before this date the Purchaser furnishes the Vendor in writing with any valid objections: to the title; to any undisclosed outstanding work orders; to

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undisclosed non-compliance with the municipal by-laws or covenants and restrictions which run with the land and cannot be resolved before the Completion Date; as to any objection of which the Vendor shall be unable to remedy or correct by the Completion Date and which the Purchaser will not waive, then this APS shall, notwithstanding any intermediate acts or negotiations, be terminated and the deposit shall be returned to the Purchaser without deduction and the Vendor and the Purchaser shall not be liable for any costs, damages, compensation or expenses.

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25. Adjustments

- (a) The Vendor agrees that all deposits, if any, held by the Vendor not including interest thereon shall be credited to the Purchaser in the Statement of Adjustments prepared for the Completion Date.
- (b) Any rents, mortgage, interest, taxes, local improvements, water and assessment rates shall be apportioned and allowed to the Completion Date, the day itself to be apportioned to the Purchaser.

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- (a) The Vendor covenants and agrees to deliver to the Purchaser on the Completion Date, all such deliveries to be a condition of the Purchaser's obligation to close this transaction, the following:
- (i) a deed/transfer of the Property;
  - (ii) any survey or reference plan of the Property in the possession of the Vendor;
  - (iii) a Statutory Declaration by an authorized officer of the Vendor stating that accurateness and truthfulness of all of the representations and warranties;
  - (iv) a Statutory Declaration by an authorized officer of the Vendor as to possession of the Property in a form acceptable to the solicitors for the Purchaser;
  - (v) a Statutory Declaration by an authorized officer of the Vendor that it is not now, and upon completion will not be, a "non-resident person" within the meaning and for the purpose of Section 116 of the *Income Tax Act*, R.S.C., 1985, c. 1 (5th Supp.) as amended;
  - (vi) certified copies of all appropriate certificates, by-laws and other documents of Vendor authorizing the transaction herein; and
  - (vii) such further documentation and assurances as the Purchaser may reasonably require to complete the transaction contemplated by the APS.

Buyer's Initials \_\_\_\_\_

Seller's Initials \_\_\_\_\_

## 27. Harmonized Sales Tax

- (a) The parties hereto acknowledge and agree that the transaction contemplated herein is subject to the Harmonized Sales Tax (HST) under the *Excise Tax Act*, R.S.C., 1985, c. E-15 (the "Act") and that the Purchase Price does not include HST. The Vendor shall provide the Purchaser with its HST Business Number. The Purchaser shall pay to the Vendor any HST imposed under the Act payable in connection with the transfer of the Property to the Purchaser, or as it may direct, unless the Purchaser or its nominee, or its assignee, provides:
- (i) a certificate on or before the Completion Date containing a representation and warranty to the Vendor that:
- (1) it is registered for the purpose of the HST on the Completion Date and specifying the HST registration number;
  - (2) it will self-assess the HST on its GST/HST return or file the prescribed form pursuant to subsection 228(4) of the Act in connection with the purchase of the Property;
  - (3) the Property transferred pursuant to this APS is being purchased by the Purchaser, or its nominee or assignee, as principal for its own account and is not being purchased by the Purchaser as agent, trustee or otherwise on behalf of or for another person, and does not constitute a supply of residential complex made to an individual for the purpose of paragraph 221 (2)(b) of the Act;
  - (4) an indemnity, indemnifying and saving harmless the Vendor from any HST payable on this transaction and penalty and interest relating to HST; and
  - (5) a notarial true copy of its HST registration confirmation.

**SECTION VI - MISCELLANEOUS**

## 28. Entire Agreement

- (a) There is no representation, warranty, collateral agreement or condition affecting this Agreement of the Property other than expressed herein.

## 29. Tender

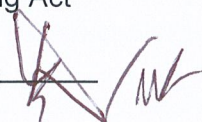
- (a) Any tender of documents or moneys hereunder may be made upon the solicitor acting for the party upon whom tender is desired, and it shall be sufficient that a negotiable, certified cheque or bank draft may be tendered instead of cash.

## 30. Time of Essence

- (a) Time shall be of the essence of this Agreement.

## 31. Planning Act

Buyer's Initials \_\_\_\_\_



Seller's Initials \_\_\_\_\_

- (a) This Agreement shall be effective only if the provisions of Section 50 of the *Planning Act*, R.S.O. 1990, c.P.13, as amended are complied with.

32. Notices

- (a) All notices in this Agreement shall be in writing and shall be deemed to have been given if delivered by hand or mailed by ordinary mail, postage prepaid, addressed to the solicitor for the person to whom such notice is intended to be given at the following address:

**Solicitors for the Vendor:**

Duncan, Linton LLP  
 ATTENTION: Steven Ross  
 45 Erb St W  
 Waterloo, ON N2J 4B5  
 Fax: (519) 886-8651

with a copy delivered to:

The Corporation of the Town of Tillsonburg  
 ATTENTION: Development Commissioner  
 55 Brock Street East  
 Tillsonburg, ON N4G 1Z7  
 Fax: 519-842-9431

**Solicitors for the Purchaser:**

Holmes, Kocheff & Good LLP Law Office  
 ATTENTION: Michael Kocheff  
 28 Harvey Street  
 Tillsonburg, ON N4G 3J8  
 Fax: (519) 842-4880

with a copy delivered to:

David Lopes and Mariah Koopman  
 42 Langrell Ave  
 Tillsonburg, ON N4G 5X8

If mailed, such notices must also be given by facsimile transmission on the date it was so mailed. If so given, such notices shall be deemed to have been received on the first business day following the date it was delivered or marked mailed out.

33. Successors and Assigns

- (a) The Purchaser shall be permitted to assign all of its right, title and interest in and to this APS with the Vendor's written approval, which shall not be unreasonably withheld, including assignment to another corporation with the same shareholders as the Purchaser. Subject to the restrictions in the preceding sentence, the Vendor agrees to engross the Transfer/Deed of Land as directed by the Purchase on the completion Date as the Purchaser may elect, and the Vendor agrees to complete the transaction contemplated by this APS on the Completion Date with such assignee or nominee. The

Buyer's Initials AK MK

Seller's Initials \_\_\_\_\_

Purchaser is released from all liability hereunder, if it assigns its interest in this APS. This Agreement shall be binding upon the parties hereto and their respective successors and assigns.

34. Schedules

- (a) The following Schedules shall form an integral part of this Agreement:
  - (i) Schedule "A" Description of the Property;
  - (ii) Schedule "B" Conditions;

35. Acceptance by Fax or Email

- (a) The Purchaser and Vendor acknowledge and agree that the communication of this Agreement of Purchase and Sale may be transmitted by way of facsimile or electronic mail, and that they agree to accept such signatures and documents to be legal and binding upon them.

36. Counterparts

- (a) This Agreement may be signed in any number of counterparts, each of which is considered to be an original, and all of which are considered to be the same documents.

37. Severability

- (a) If any provision of this Agreement, or the application thereof to any circumstances, shall be held to be invalid or unenforceable, then the remaining provisions of this Agreement, or the application thereof to other circumstances, shall not be affected, and shall be valid and enforceable.

Buyer's Initials \_\_\_\_\_



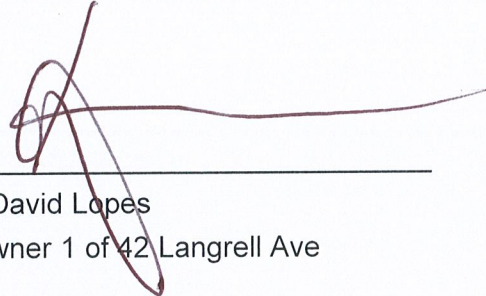
Seller's Initials \_\_\_\_\_

**IN WITNESS WHEREOF** the Purchaser has executed this Agreement:

Dated at Tillsonburg, Ontario this 8th day of August, 2024.

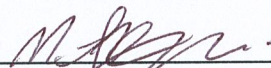
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Per:



Name: David Lopes

Title: Owner 1 of 42 Langrell Ave



Name: Mariah Koopman

Title: Owner 2 of 42 Langrell Ave

The Vendor hereby accepts this Agreement according to its terms.

Dated at Tillsonburg, Ontario this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

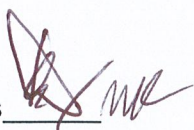
**IN WITNESS WHEREOF** the Vendor has executed this Agreement:

**The Corporation of the Town of  
Tillsonburg**

\_\_\_\_\_  
Deb Gilvesy  
Mayor

\_\_\_\_\_  
X  
Town Councillor

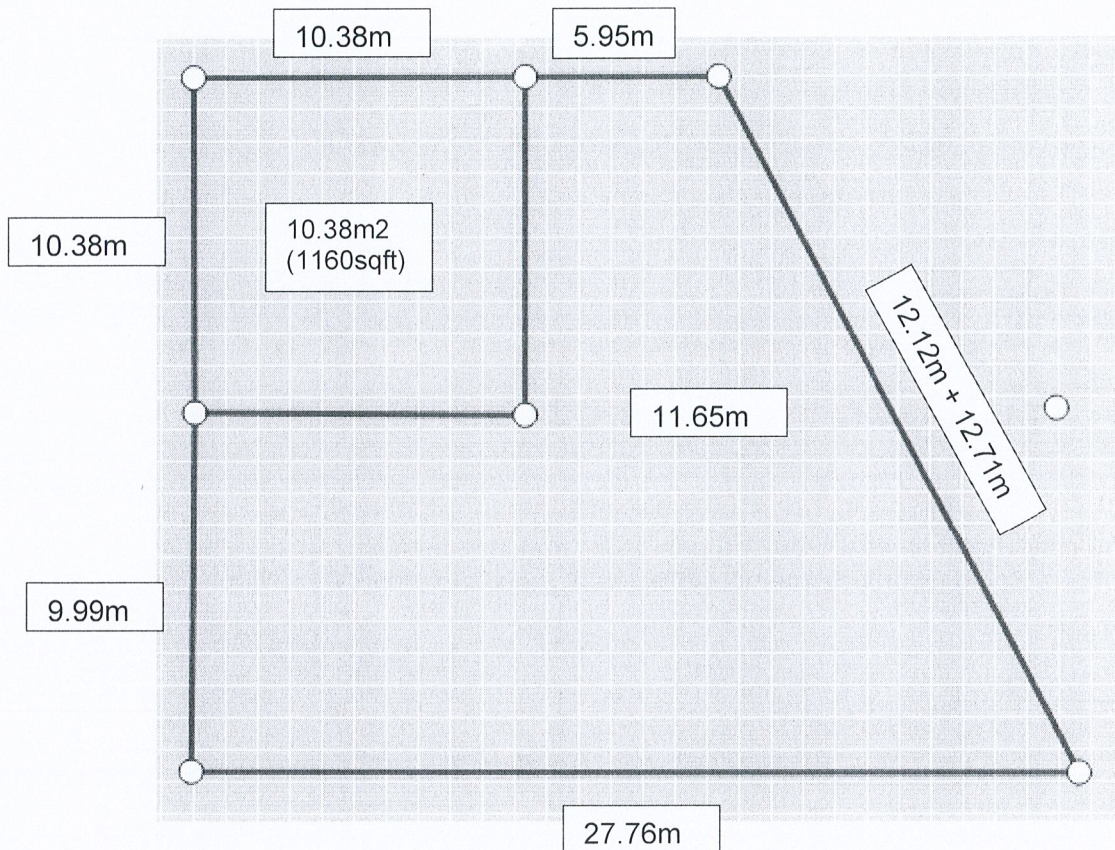
We have authority to bind The Corporation  
of the Town of Tillsonburg.

Buyer's Initials 

Seller's Initials \_\_\_\_\_

**SCHEDULE "A" - LEGAL DESCRIPTION OF THE PROPERTY**

ALL AND SINGULAR that certain parcel or tract of land and premises situated, lying and being in the Town of Tillsonburg in the County of Oxford, being more or less as shown below and to be described by a new legal plan



**SCHEDULE "B" – PURCHASER CONDITIONS**

1. The transaction of purchase and sale contemplated herein shall be subject to the fulfillment of the following terms and conditions on or before August 19th, 2024, which terms and conditions are for the exclusive benefit of the Purchaser and may be waived in whole or in part by the Purchaser. If the conditions are not fulfilled or waived then the deposit shall be returned and Agreement arising from the offer shall be at an end and all parties released from their obligations:

(a) \*\*

Buyer's Initials *[Signature]*

Seller's Initials \_\_\_\_\_

Buyer's Initials\_\_\_\_\_

Seller's Initials\_\_\_\_\_

**THE CORPORATION OF THE TOWN OF TILLSONBURG**

**BY-LAW 2024-101**

**A BY-LAW to adopt an Infectious Diseases Prevention and Control Policy for the Town of Tillsonburg and that the previous COVID-19 Policy be repealed.**

**WHEREAS** Section 270(1) of the Municipal Act, 2001 states that a municipality shall adopt and maintain policies with respect to the manner in which the municipality will try to ensure that it is accountable to the public for its actions, and the manner in which the municipality will try to ensure that its actions are transparent to the public;

**AND WHEREAS** the Council of the Corporation of the Town of Tillsonburg is desirous of adopting an updated Infectious Diseases Prevention and Control Policy;

**BE IT THEREFORE ENACTED** by the Council of the Corporation of the Town of Tillsonburg as follows:

1. That the Infectious Diseases Prevention and Control Policy attached hereto as “Schedule A” is hereby adopted and forms part of this by-law; and
2. That this by-law shall come into force and take effect on the date it is passed.

**READ A FIRST AND SECOND TIME THIS 9th day of SEPTEMBER, 2024.**

**READ A THIRD AND FINAL TIME AND PASSED THIS 9th day of SEPTEMBER, 2024.**

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MAYOR – Deb Gilvesy

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CLERK – Tanya Daniels



**THE CORPORATION OF THE TOWN OF TILLSONBURG**

**BY-LAW 2024-102**

**A BY-LAW to Adopt Policy 5-009: Development Charge Interest Rate Policy**

**WHEREAS** Section 8 (1) of Municipal Act, 2001, S.O. 2001 c.25, as amended, notes that the powers of a municipality under this or any other Act shall be interpreted broadly so as to confer broad authority on the municipality to enable the municipality to govern its affairs as it considers appropriate and to enhance the municipality's ability to respond to municipal issues; and

**WHEREAS** Section 9 of Municipal Act, 2001, S.O. 2001 c.25, as amended, notes that a municipality has the capacity, rights, powers and privileges of a natural person for the purpose of exercising its authority under this or any other Act; and

**WHEREAS** the Council of the Corporation of the Town of Tillsonburg is desirous of adopting a policy to establish the rules and practices for charging interest, as permitted under sections 26.1 and 26.2 of the Development Charges Act, 1997;

**NOW BE IT THEREFORE ENACTED** by the Council of the Corporation of the Town of Tillsonburg as follows:

1. Policy 5-009, being a Policy to establish the rules and practices for charging interest, as permitted under sections 26.1 and 26.2 of the Development Charges Act, 1997, S.O. 1997, c. 27, is hereby adopted.
2. The effective date of Policy 5-009 be **June 13, 2024**.

**READ A FIRST AND SECOND TIME THIS 9<sup>th</sup> day of September, 2024.**

**READ A THIRD AND FINAL TIME AND PASSED THIS 9<sup>th</sup> day of September, 2024.**

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MAYOR – Deb Gilvesy

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CLERK – Tanya Daniels

**THE CORPORATION OF THE TOWN OF TILLSONBURG**

**BY-LAW 2024-103**

**A BY-LAW to Adopt Policy 5-010: Asset Retirement Obligation Policy**

**WHEREAS** Section 8 (1) of Municipal Act, 2001, S.O. 2001 c.25, as amended, notes that the powers of a municipality under this or any other Act shall be interpreted broadly so as to confer broad authority on the municipality to enable the municipality to govern its affairs as it considers appropriate and to enhance the municipality's ability to respond to municipal issues; and

**WHEREAS** Section 9 of Municipal Act, 2001, S.O. 2001 c.25, as amended, notes that a municipality has the capacity, rights, powers and privileges of a natural person for the purpose of exercising its authority under this or any other Act; and

**WHEREAS** the Council of the Corporation of the Town of Tillsonburg is desirous of adopting a policy related to the legal obligation associated with the retirement of a tangible capital asset;

**NOW BE IT THEREFORE ENACTED** by the Council of the Corporation of the Town of Tillsonburg as follows:

1. Policy 5-010, being a Policy to establish the accounting treatment for Asset Retirement Obligations so that users of the financial report can discern information about tangible capital assets and their end-of-life obligations, is hereby adopted.
2. The effective date of Policy 5-010 be **January 1, 2023**.

**READ A FIRST AND SECOND TIME THIS 9<sup>th</sup> day of September, 2024.**

**READ A THIRD AND FINAL TIME AND PASSED THIS 9<sup>th</sup> day of September, 2024.**

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MAYOR – Deb Gilvesy

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CLERK – Tanya Daniels

**THE CORPORATION OF THE TOWN OF TILLSONBURG  
BY-LAW 2024-092**

**A BY-LAW to confirm the proceedings of Council at its meeting held on SEPTEMBER 9, 2024.**

**WHEREAS** Section 5 (1) of the *Municipal Act, 2001*, as amended, provides that the powers of a municipal corporation shall be exercised by its council;

**AND WHEREAS** Section 5 (3) of the *Municipal Act, 2001*, as amended, provides that municipal powers shall be exercised by by-law;

**AND WHEREAS** it is deemed expedient that the proceedings of the Council of the Town of Tillsonburg at this meeting be confirmed and adopted by by-law;

**BE IT THEREFORE ENACTED** by the Council of the Corporation of the Town of Tillsonburg as follows:

1. All actions of the Council of the Corporation of the Town of Tillsonburg at its meeting held on September 9, 2024, with respect to every report, motion, by-law, or other action passed and taken by the Council, including the exercise of natural person powers, are hereby adopted, ratified and confirmed as if all such proceedings were expressly embodied in this or a separate by-law.
2. The Mayor and Clerk are authorized and directed to do all the things necessary to give effect to the action of the Council of The Corporation of the Town of Tillsonburg referred to in the preceding section.
3. The Mayor and the Clerk are authorized and directed to execute all documents necessary in that behalf and to affix thereto the seal of the Corporation of the Town of Tillsonburg.
4. That this By-Law shall come into force and take effect on the date it is passed.

**READ A FIRST AND SECOND TIME THIS 9<sup>th</sup> day of SEPTEMBER, 2024.**

**READ A THIRD AND FINAL TIME AND PASSED THIS 9<sup>th</sup> day of SEPTEMBER, 2024.**

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MAYOR – Deb Gilvesy

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CLERK – Tanya Daniels