

# PSAB Update

**Bailey Church**  
**September 2017**



# Overview of Current Changes to the Public Sector Accounting Standards - New Standards and Application Date

Topic	Effective Date years commencing on or after
Introduction to PSAS	January 1, 2017
Related party disclosures (PS 2200)	April 1, 2017
Inter-entity transactions (PS 3420)	April 1, 2017
Assets (PS 3210)	April 1, 2017
Contingent assets (PS 3320)	April 1, 2017
Contractual rights (PS 3380)	April 1, 2017
Restructuring transactions (PS 3430)	April 1, 2018
Financial instruments (PS 3450)*	April 1, 2019
Foreign Currency Translation (PS 2601)*	
Financial Statement Presentation (PS 1201)*	For entities who previously applied
Portfolio Investments (PS 3041)*	Part V of CICA Handbook,
(*must be adopted together)	Accounting - April 1, 2012

# **Public Sector Accounting Standard Changes**

## **Introduction to Public Sector Accounting Standards**

- **Provide guidance as to the basis of accounting to be used by partnerships effective for years commencing on or after January 1, 2017**
  - Government business partnerships with only public sector partners to use Part I (IFRS) of the CPA Canada Accounting Handbook
  - Non-business government partnerships with only public sector partners to use either Public Sector Accounting Standards or Part I (IFRS)
  - Partnerships with one or more private sector partners to use standards determined by the partners

# **Public Sector Accounting Standard Changes**

## **Introduction to Public Sector Accounting Standards (Cont'd)**

- Government components to apply Public Sector Accounting Standards effective years commencing on or after January 1, 2017
- Includes specific definitions for all types of government organizations, and partnerships, including definitions for public sector entity and government component

# Public Sector Accounting Standard Changes

## Related Party Disclosures – PS 2200

- Two new handbook sections have been issued – one on disclosure and the other on measurement. The measurement section is entitled Inter-Entity Transactions
- The definition of related party includes control and relates to both entities and individuals
- From the perspective of the entity that is reporting, parties related to it typically include those:
  - a) entities that control it, share control of it or it controls;
  - b) entities that are subject to common control;

## **Public Sector Accounting Standard Changes Related Party Disclosures – PS 2200 (cont'd)**

- c) entities that it shares control of with other commonly controlled entities;
- d) entities that are subject to shared control by other commonly controlled entities;
- e) entities that it shares control of with other entities;
- f) entities that are subject to shared control by other commonly controlled entities and other entities;
- g) individuals who are members of key management personnel or close family members of those individuals; and
- h) entities controlled by, or under shared control of, a member of key management personnel or a close family member of that individual

## **Public Sector Accounting Standard Changes Related Party Disclosures PS 2200 (cont'd)**

- Disclosure of information about the transaction and the underlying relationship is required when they occur at a value different from what would have been recorded if they were not related
- Only transactions occurring that have a material effect on the entity reporting
- Disclose nature and extent and can include contributed goods and services at no cost
- Effective for years commencing on or after April 1, 2017

# Public Sector Accounting Standard Changes Related Party Disclosures PS 2200 (cont'd)

- **Disclosures include:**
  - a) adequate information about the nature of the relationship with related parties involved in related party transactions;
  - b) the types of related party transactions that have been recognized;
  - c) the amounts of the transactions recognized classified by financial statement category;
  - d) the basis of measurement used;
  - e) the amount of outstanding balances and the terms and conditions attached to them;
  - f) contractual obligations with related parties, separate from other contractual obligations;



## Public Sector Accounting Standard Changes Related Party Disclosures PS 2200 (cont'd)

- g) contingent liabilities involving related parties, separate from other contingent liabilities; and
  - h) the types of related party transactions that have occurred for which no amount has been recognized.
- **Items of a similar nature should be disclosed in aggregate**

# **Public Sector Accounting Standard Changes Inter-Entity Transactions PS 3420**

- **Transactions amongst components of the Government Reporting Entity**
- **Transactions at carrying amount unless**
  - normal course (use exchange amount)
  - fair value consideration (use exchange amount)
  - no or nominal amount (use carrying amount by provider and carrying amount or fair value by recipient)
  - cost allocation (use exchange amount)
- **Unallocated cost recognition is optional but if costs are allocated, revenue and expense should be at gross amounts**
- **Effective for years commencing on or after April 1, 2017**

# Public Sector Accounting Standard Changes – Assets PS 3210

- Guidance on key aspects of the definition of assets
  - They embody future economic benefits that involve a capacity, singly or in combination with other assets, to provide goods and services, to provide future cash inflows, or to reduce cash outflows
  - The public sector entity can control the economic resource and access to the future economic benefits
  - The transaction or event giving rise to the public sector entity's control has already occurred

## Public Sector Accounting Standard Changes – Assets PS 3210 (cont'd)

- An entity controls the economic resource and access to future economic benefits when it:
  - Can benefit from the economic resource through its capacity to provide goods and services, to provide future cash inflows or to reduce cash outflows;
  - Can deny or regulate access to those benefits by others; and
  - Is exposed to the risks associated with the economic resource.
- Information about major categories of assets that are not recognized should be disclosed
- Effective years commencing on or after April 1, 2017

# Public Sector Accounting Standard Changes

## Restructurings PS 3430

- Establishes standards for recognizing and measuring assets and liabilities transferred in a restructuring
- Assets and liabilities to be measured at their carrying amount
- A restructuring transaction in the public sector differs from an acquisition as they generally include either no or nominal payment
- A restructuring transaction differs from a government transfer as the recipient would be required to assume the related program or operating responsibility
- Effective for years commencing on or after April 1, 2018

# **Public Sector Accounting Standard Changes**

## **Financial Instruments / Foreign Currency / Financial Statement Presentation**

- **Financial Instruments / Foreign Currency Translation / Financial Statement Presentation**
  - Must be applied at the same time
  - Financial Statement Presentation changes related to the statement of remeasurement gains and losses to be presented in a separate statement
- **Effective Date**
  - Effective for years commencing on or after April 1, 2019, extended from April 1, 2016 last year, for all other organizations including municipal governments
- **Early adoption is permitted**

# Public Sector Accounting Standard Changes

## Financial Instruments PS 3450

- Measurement/Recognition Principles
  - New Section PS 3450 Financial Instruments
  - Investments in equities that are traded in an active market are measured at fair value, with changes recognized in operations
  - All other financial instruments are carried at cost or amortized cost
  - Option to record any financial instrument at fair value – Irrevocable election on initial recognition
  - Any investments where managing and reporting performance for a group of financial assets, financial liabilities, or both on a fair value basis

# Public Sector Accounting Standard Changes

## Financial Instruments PS 3450 (cont'd)

- Measurement/Recognition Principles – derivatives
  - Derivatives continue to be measured at fair value
  - Hedge accounting is not permitted
  - Contracts must be reviewed for embedded derivatives
  - Option to value full contract with embedded derivative at fair value rather than separately account for the derivative features



# Public Sector Accounting Standard Changes

## Financial Instruments PS 3450 (cont'd)

- Transaction costs
  - Capitalize transaction costs for instruments carried at cost or amortized cost
  - Expense transaction costs for instruments carried at fair value
- Effective Interest method
  - Interest should be measured using the effective interest method
- Timing of recognition
  - Purchase and sale of investments should be recorded using the trade-date; not the settlement date

# Public Sector Accounting Standard Change

## Financial Statement Presentation PS 1201

- Statement of Remeasurement Gains and Losses
  - Exchange gains/losses yet to be settled
  - Fair value remeasurements on investments and derivatives

# Public Sector Accounting Standard Change

## Financial Instruments – Financial Statement Presentation

### (cont'd)

#### Statement of Remeasurement Gains and Losses

For the year ended December 31	20X1	20X0
<b>Accumulated remeasurement gains and losses at beginning of year</b>	<u>\$ xx</u>	<u>\$ xx</u>
Unrealized gains (losses) attributable to:		
Derivatives	xx	xx
Portfolio investments	xx	xx
Foreign exchange	xx	xx
Amounts reclassified to the statement of operations:		
Derivatives	xx	xx
Portfolio investments	xx	xx
Foreign exchange	<u>xx</u>	<u>xx</u>
Net remeasurement gains and losses for the year	<u>xx</u>	<u>xx</u>
<b>Accumulated remeasurement gains and losses at the end of the year</b>	<u>\$ xx</u>	<u>\$ xx</u>

# Assessment Appeals Update

**Scott McAnsh**

Vice Chair, Assessment Review Board (ARB)

**Tim Harrison**

Director - Case Management, MPAC

**Maureen Zabiuk**

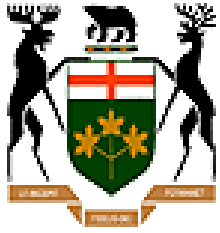
President, OMTRA

**MFOA Conference – September 20, 2017**

# Agenda

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- Updates from three organizations
  - Assessment Review Board (ARB)
  - MPAC
  - OMTRA
- Q+A – time permitting

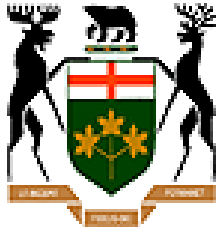


# The Assessment Review Board's New Rules and Processes:

## What's Next?

**Presentation by Vice Chair Scott McAnsh to  
MFOA Conference 2017**

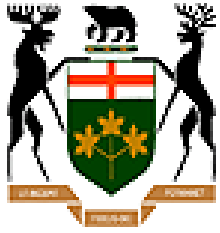
**September 20, 2017**



# New Process

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- New management of Appeals as of April 1
  - Assigned commencement dates with set schedule of events
  - Early involvement by all parties
  - Early disclosure
  - Set filing deadline

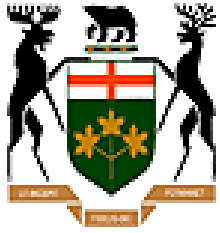


# AMAC

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- The Appeals Management Advisory Committee Workgroup is working with the Board to set commencement dates for all appeals
- Once commencement dates are set, the Workgroup will be replaced with the Appeals Management Advisory Committee

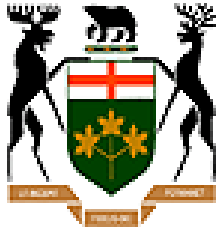




# Commencement Dates

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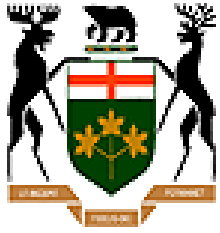
- Commencement dates will be distributed over the assessment cycle
  - MPAC proposed dates on September 1
  - Other parties must respond by October 1
  - MPAC will reply by October 21
- Commencement Dates begin November 15



# “Sensitive” Properties

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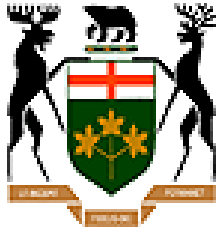
- Certain properties under appeal may be of special interest to municipalities
  - Significant value at risk
  - Political sensitivities
- Municipalities can request that appeals for such properties be heard sooner in the cycle
- Requests must be made by October 1



# Backlog

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- All appeals scheduled by 2020
- Previous cycle appeals will be set to commence in the first 18 months of the current cycle



# Mid Cycle Review

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- Board is committed to improving appeal processing
- A review of the process and the Rules will begin in late 2018
- Track concerns and let the Board know what is not working

# MPAC Assessment Appeals Update

Tim Harrison

Director, Case Management

MPAC

# General Proceeding - Scheduling

The Parties at the June 23<sup>rd</sup> AMAC committee meeting agreed to have MPAC assist with the first draft schedule of General Proceeding appeals

- Tasked with evenly distributing the appeals by Representative and Municipality over 38 months
- Commencing on November 15, 2017, with the last commencement date being December 15, 2020

# Overview of Appeals

## Appeal Summary – All of Ontario - General Proceedings

- The following report summarizes the unique properties under appeal as of August 11<sup>th</sup>, 2017

	Total
Total Number of Unique Properties	22,902
<b>By Base Year:</b>	
Pre-2016 Base Year	5,952
2016 Base Year	16,950
<b>By Agent Type:</b>	
Represented by Agents	21,030
Unrepresented	1,872

# Process – Updating Commencement Dates

## First Step:

Assignment of Commencement dates were given priority where the Unique Property had one or more of the following:

- Property has an appeal for a previous Base Year
- Properties 2017 estimated Weighted Assessment was greater than .25% of a municipality's Total 2017 Estimated Weighted Assessment

These were provided with a commencement date from November 15, 2017 to April 15, 2019 (first 18 months).



# Process – Updating Commencement Dates

## Second Step:

All remaining unique properties under appeal were updated with a commencement date, attempting to normalize the distribution of the appeals across the entire period from November 15<sup>th</sup>, 2017 to December 15<sup>th</sup>, 2020 by:

- Municipality
- Tax Representative
- MPAC Resource

# Process – Updating Commencement Dates

## Third Step:

Validated against constraints, making modifications where applicable, and taking into account:

- any additional priorities known prior to August 11
- aligning adjacent properties with the same ownership to the same commencement date

# Municipal Input & Tax Representative Input

## **Municipal 'Properties of Interest' received by September 1, 2017**

- 107 Municipalities, roughly  $\frac{1}{4}$  of all Ontario municipalities
- 30% response - based on 340 municipalities with a general proceeding stream appeals
- Work has begun to review and address municipal 'Properties of Interest'

## **Tax Representative input received by September 1, 2017**

- 13 Tax Representative Agencies provided information pertaining to priority commencement dates

# Completed Steps

July 7, 2017:

- The Board will prepare list of all appeals which have not been assigned a Commencement Day (including outstanding appeals from previous cycles), which it will provide to MPAC, Appellant Representative Firms, and Municipalities

August 1, 2017 [*Aug. 11*]:

- MPAC will complete the template to include its proposal for scheduling all appeals in accordance with the Scheduling Protocol, and deliver it to the Board

August 1, 2017 [*Sept. 1*]:

- The Board will circulate the applicable appeals from MPAC's proposed schedule to each Appellant Representative Firm and Municipality

# Next Steps

September 1, 2017 [*Oct. 1*]:

- Appellant Representative Firms will complete their template to show proposed alteration of the Commencement Day for any appeals, and the Municipality is to complete its template to identify its 'properties of interest'

October 1, 2017 [*Oct. 7*]:

- The Board will compile the responses from the Appellant Representative Firms and Municipalities, and forward to MPAC

October 7, 2017 [*Oct. 21*]:

- MPAC will review the responses and endeavour to accommodate proposed alterations to any appeal Commencement Date, and provide the Board with an updated proposal for scheduling



# OMTRA – ARB New Rules

## Recent Questions from Municipalities

Maureen Zabiuk  
President, OMTRA



## Objective

We felt that it would be beneficial to cover a few questions that we have received directly from municipalities, at the OMTRA conference and other recent interactions.

We will provide our opinion or refer it to the experts on the panel today. This will allow time for any additional questions.



# Question 1

We are in the process of taking a Delegation by-law to Council. Our by-law will not name the “Tax Analyst” as being delegated to settle assessment appeals, instead “the Treasurer or his/her designate”.

In a mediation how will I demonstrate that I am the Treasurer’s designate?





## Question 2

If we want MPAC to participate in our place at a mediation or settlement meeting, is this allowable?

If so, would that person from MPAC be required to have the “binding authority” to make or accept offers?



## Question 3

Can properties not under appeal at this time but likely to be appealed in the future, be included in our municipality's 'properties of interest' list?

i.e. "largest industry in town"



## Question 4

When do I send my Notice of Higher Assessment in the Summary Proceedings?



## Question 5

Who has the responsibility to set up the mandatory meeting in the Summary Proceedings between weeks 4 and 12?



**Questions?**

# Municipal Connect 2.0

Important enhancements to improve  
your municipal experience

**Heather Colquhoun**

**Regional Manager, Municipal and Stakeholder Relations**

Municipal Finance Officers' Association Conference

September 20, 2017



MUNICIPAL PROPERTY  
ASSESSMENT CORPORATION  
SOCIÉTÉ D'ÉVALUATION  
FONCIÈRE DES MUNICIPALITÉS

# Agenda

- Overview of the Municipal Connect Enhancement Process
- Municipal Connect 2.0 New Interface and Enhancements
- Assessment Portal
- Sightline Portal
- People Portal
- Data Governance
- Training and Resources

# Overview of the Municipal Connect Enhancement Process



# Overview

- Municipal Connect 2.0 launched in April 2016 to help municipalities better understand their assessment bases and support the management of assessment at risk
- Current Municipal Connect 2.0 enhancements help demonstrate our commitment to transparency and establish trust with our municipal partners
- September 18 - municipal users now have access to new functionality through Municipal Connect 2.0 enhancements, including:
  - Assessment Data
  - People Data
  - Sightline (Products)

# Overview

- Municipal Connect™ 2.0 has become a one-stop shop for all Ontario municipalities
- Enterprise-wide licensing - municipalities can now have as many users as they need to access Municipal Connect 2.0
- The classic version of Municipal Connect will be decommissioned at September 30, 2017

# Connect 2.0 Municipal Working Group

- Launched November 2016
- Representation from Upper, Lower, and Single Tier municipalities
- Group conducted testing on each functionality release of Municipal Connect
- Enthusiastic engagement that included practical recommendations leading to solution-based results
- Helped MPAC ensure that enhancements meet the needs of the municipal community

# Connect 2.0 Municipal Working Group

*Lisa has taken the perspective she has gained from the working group, and the product enhancements, and used this to benefit the City of North Bay and how they use Municipal Connect.*

*With each functionality enhancement, the tool has become more useful to her as a municipal practitioner.*

*“MPAC is dramatically changing the municipal experience with this improved self-service tool that provides innovative, flexible and reliable technology for accessing information.”*

**Lisa Beaulieu**  
**Assessment and Real Estate Specialist**  
**City of North Bay**

# New Interface and Enhancements

# User Experience



Accessibility



Contact Us

Your municipality.  
Our assessments.

Let's  
connect!



## Login to Municipal Connect™

Login using the credentials supplied to you by MPAC.

USER ID

[Forgot User ID](#)

PASSWORD

[Forgot Password](#)

Login

## LEARNING LIBRARY

Learn more about how Municipal Connect 2.0 allows for a better understanding and management of your tax base and assessment at risk 24 hours a day, 7 days a week.

[Municipal Connect 2.0 Guides](#)

[New Features Fact Sheets](#)

[Municipal Change Profile User Guide 2016](#)



## LATEST NEWS

[Important update regarding the decommissioning of classic Connect and re-launch of Connect 2.0](#)

[Memo regarding latest enhancements – July 13, 2017](#)

[New Functionality Fact Sheets now available in the Learning Library](#)

[Important Connect 2.0 Updates: O/S Transaction Listings, Nightly Data Refreshes and More](#)

[2017 PACN Schedule](#)

[2017 ANA PRAN SAN Schedule](#)

[2017 TIA Schedule](#)

# User Experience – October 2017 (Conceptual)

Services not available to user will be greyed out

Sightline Portal

People Portal

The screenshot displays the 'Municipal Connect™ Experience' dashboard. At the top left is the 'MUNICIPAL CONNECT™' logo and a search bar. The top right features a navigation bar with icons for analytics, RSS, search, share, documents, cloud, user profile, information, and help. The main content area is titled 'Welcome to the Municipal Connect™ Experience' and contains eight service tiles: 'Dashboard Analytics' (with a bar chart and '1,80'), 'Property Monitoring' (with a cityscape and Wi-Fi icon), 'Property Search' (with a compass and magnifying glass), 'Appeals and RfR Dashboard' (with a gavel and hand), 'Reports' (with a document icon), 'Sightline' (with a globe and download icon), 'People Portal' (with a person icon), and 'Terms' (with a fountain pen). Annotations include a blue box pointing to the top navigation bar with the text 'Services not available to user will be greyed out', and two other blue boxes labeled 'Sightline Portal' and 'People Portal' pointing to the 'Sightline' and 'People Portal' tiles respectively.

# Assessment Portal



# Assessment Portal – New Functionality

Search Results Street Map Saved Searches

Property Series	FARM x ▾	Tax Year	2017 In-Year ▾
Property Code		Roll Number	
Municipality	x Pickering	Owner	
Address ?	Please enter at least 3 characters..	Legal Desc. ?	Please enter at least 3 characters..
Ward		Roll Created	to
SRA	1 2 3 4 5 6	Tenant Tax Liable	▾
Tax Class	▾	Site Access	
Tax Qualifier	▾	Farm Operation	

Data will be displayed on results list and Property Record

# Assessment Portal – New Functionality

- Mailing Addresses are now on Property Records
- RTC/RTQ report now imbedded in Control Totals report to streamline analysis

Realty Tax Class	Realty Tax Qualifier	RTC	RTQ	RTC/RTQ Count	Previous CVA (Phase-In)	Current CVA (Phase-In)	Variance	Variance %
C - Commercial	Commercial PIL: Full	C	F	37	116,513,416	116,513,416	0	0.000 %
C - Commercial	Commercial PIL: General	C	G	4	47,751,150	47,741,800	-9,350	-0.020 %
C - Commercial	Commercial: Full, Shared ...	C	H	5	39,153,680	39,153,680	0	0.000 %
C - Commercial	Commercial: Vacant Land...	C	J	1	149,750	149,750	0	0.000 %
C - Commercial	Commercial PIL: Full, Tax...	C	P	8	2,185,825	2,195,175	9,350	0.428 %
C - Commercial	Commercial: Full	C	T	638	864,003,660	867,702,712	3,699,052	0.428 %
C - Commercial	Commercial: Excess Land	C	U	14	8,447,087	7,886,287	-560,800	-6.639 %
C - Commercial	Commercial PIL: Full, Exc...	C	V	1	1,232,275	1,232,275	0	0.000 %

Tax Year	Roll Number	Address	Municipality	Prop. Series	Prop. Code	Site Area	Rtc	Rtq	Phased CVA	Est. Weighted CVA	Dest. CVA
2017				INDUSTRIAL	558	158.430	C	H	246,105	356,852	259,200
2017				SPECIAL PURPOSE	725	1.950	C	H	948,000	1,374,600	1,260,000
2017				INDUSTRIAL	575	0.000	C	H	141,500	205,175	149,000
2017				INDUSTRIAL	556	696.560	C	H	26,302,300	38,138,335	26,302,300
2017				INDUSTRIAL	540	27.280	C	H	11,515,775	16,697,873	11,563,100

# Assessment Portal – New Functionality

## Maps – Multi-Vintage Aerial views and roll numbers parcel layer

The screenshot displays the Assessment Portal's map interface, which includes a search bar at the top with the text "Search Google Maps". Below the search bar, there are navigation tabs for "Map", "Satellite", "Layers", and "Aerial". The main map area is divided into three panels:

- Left Panel:** Shows a multi-vintage aerial view of a large parking lot. A "Layers" panel is overlaid on the bottom left, listing years from 2000 to 2015. The "Pickering 2000" layer is selected, indicated by a blue square next to the year.
- Middle Panel:** Shows a multi-vintage aerial view of a building complex. The search bar contains "Pickering Town Centre, Pickering, ON, Canada". The "Layers" panel is also visible, with "Pickering 2015" selected.
- Right Panel:** Shows a parcel layer map with red outlines and parcel numbers (e.g., 180102001740981, 180102001740701, 180102001740692, 102001709900). The search bar contains "Pickering Town Centre, Pickering, ON, Canada".

At the bottom of the map interface, there are navigation controls including a "Layers" button, a "Hold" button, a "Stopline" button, and a "Nook" button. The Google logo and "Map data ©2017 Google" are visible in the bottom left corner of the map panels.

# Sightline Portal

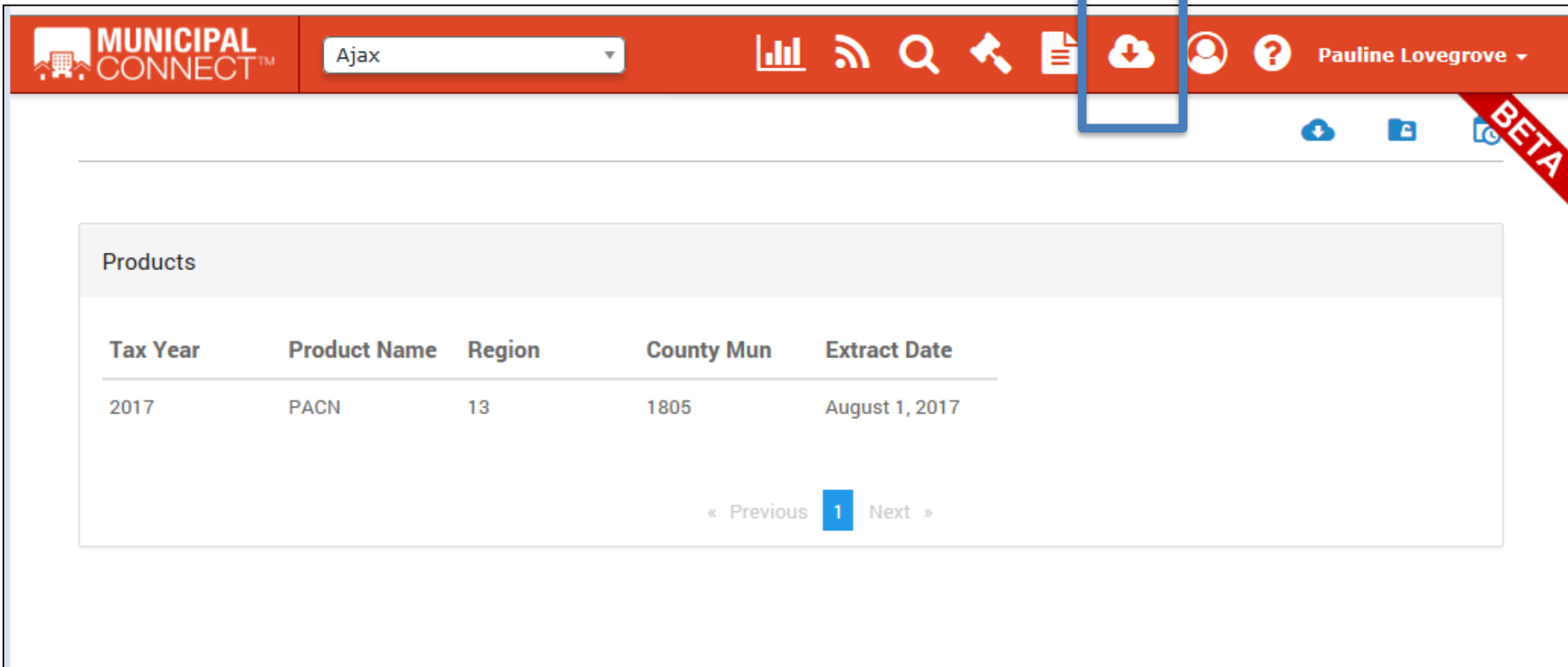
# What is Sightline?

Sightline is a new portal that will:

- Replace multi-channel delivery of statutory and value-add products currently delivered by MPAC's Production Services or hosted on classic Municipal Connect
- Reduce turn-around time between MPAC production and delivery of these products to a municipality

# Accessing Products - Sightline

- Sightline icon available from the Municipal Connect 2.0 toolbar



The screenshot shows the Municipal Connect 2.0 interface. The top navigation bar is red and contains the following elements from left to right: the 'MUNICIPAL CONNECT' logo, a search dropdown menu with 'Ajax' entered, a series of utility icons (bar chart, RSS, magnifying glass, cursor, document), a cloud download icon (the Sightline icon, highlighted with a blue box), a user profile icon, a help icon, and the user name 'Pauline Lovegrove'. Below the toolbar is a 'Products' section with a table. A red 'BETA' banner is visible in the bottom right corner of the interface.

Tax Year	Product Name	Region	County Mun	Extract Date
2017	PACN	13	1805	August 1, 2017

« Previous 1 Next »

# Accessing Products - Sightline

The screenshot displays the MUNICIPAL CONNECT web application interface. At the top left, the logo 'MUNICIPAL CONNECT' is visible next to a dropdown menu showing 'Pickering'. The top right navigation bar includes icons for home, charts, RSS, search, back, print, refresh, user profile, and help, along with the name 'Janet Rombis'. A red 'BETA' banner is in the top right corner. The main content area features a search section with 'Tax Year' and 'Product Name' dropdowns, 'SEARCH', and 'RESET' buttons. Below this is a 'Products' table with columns for 'Tax Year' and 'Product Name'. A dropdown menu is open under 'Product Name', listing various product types such as 'ANA - Advisory Notice of Adjustment', 'EAI - Electronic Assessment Information', 'EAIROL - Electronic Assessment Information - Roll', 'HDP - History of Deleted Primaries', 'MSL - Municipal Sales Listing', 'PACN - Property Assessment Change Notice', 'PRAN - Post Roll Amended Notice', 'SAN - Special Amended Notice', 'TIA - Tax Incentive Approval Letter', and 'TIR - Tax Incentive Report'. To the right of the table is an 'Extract Date' section with a date selector and a 'Next' button. A blue callout box points to the dropdown menu with the text 'Drop-down menus refine searches'. At the bottom of the page, a grey footer contains a paragraph of legal text regarding the use of information provided by MPAC. A blue callout box points to this footer with the text 'Terms and Conditions of use'. The bottom right corner shows a zoom level of '100%'.

**Drop-down menus refine searches**

**Terms and Conditions of use**

The information contained on this record (the "Information") is provided "as is" by the Municipal Property Assessment Corporation ("MPAC") to the municipality or school board (the "Institution"). The Institution assumes all risks and liabilities from the use of the Information, and may only use the Information for internal planning purposes or the issuing of tax bills in accordance with the Municipal License Agreement and applicable Product Use Sheets entered into by MPAC and the Institution.

# Accessing Products - Sightline

Product export is password protected and will be emailed separately to the user

The screenshot displays the 'Accessing Products - Sightline' web application. At the top, a navigation bar includes icons for home, analytics, search, and user profile, with the name 'Janet Rombis' and a 'BETA' badge. A blue callout box points to a 'Get Zip File Password' button. Below the navigation is a search section with dropdown menus for 'Tax Year' (set to '- TAX YEAR -') and 'Product Name' (set to 'NOTHING SELECTED'), along with 'SEARCH' and 'RESET' buttons. The main content area is titled 'Products' and contains a table with two rows of product data. The first row is highlighted in blue. To the right of the table is a 'Product Details' section with key-value pairs. At the bottom of the details section is a green 'DOWNLOAD FILE' button. A blue callout box points to this button.

Tax Year	Product Name	Region	County Mun	Extract Date	Product Details
2017	PACN	13	1801	June 30, 2017	Issue Date: Jul 19, 2017 Product: Property Assessment Change Notice
2017	PRAN	13	1801	July 21, 2017	Region: 13-Oshawa County Municipality: 1801-Pickering City

Product Details:

- Issue Date: Jul 19, 2017
- Product: Property Assessment Change Notice
- Region: 13-Oshawa
- County Municipality: 1801-Pickering City

DOWNLOAD FILE

Provides product details and the option to export



# Accessing Products - Sightingline

- View your own product release schedule to always know how many records to expect in the next extract

The screenshot displays the 'Municipal Connect' Sightingline interface for the user 'Janet Rombis'. The interface includes a navigation bar with the 'Municipal Connect' logo, a dropdown menu for 'Pickering', and various utility icons. A 'Schedule' button is visible in the top right corner. The main content area shows a table with columns for 'Keying Cut Off', 'Extract \*', 'Issue Date', and '# of Records'. The table lists the schedule for various products, including 'Advisory Notice of Adjustment (ANA)', 'Post Roll Assessment Notice (PRAN)', 'Property Assessment Change Notice (PACN)', and 'Tax Incentive Approval (TIA)'. A 'BETA' banner is present in the top right corner of the interface.

Keying Cut Off	Extract *	Issue Date	# of Records
Fri., Jan. 13	Sun., Jan. 15	Wed., Jan. 25	-
Tue., Feb. 14	Wed., Feb. 15	Tue., Feb. 28	1
Tue., Mar. 14	Wed., Mar. 15	Fri., Mar. 24	2
Thu., Apr. 13	Sat., Apr. 15	Wed., Apr. 26	-
Thu., May. 11	Mon., May. 15	Fri., May. 26	-
Wed., Jun. 14	Thu., Jun. 15	Tue., Jun. 27	1
Thu., Jul. 13	Sat., Jul. 15	Wed., Jul. 26	-
Mon., Aug. 14	Tue., Aug. 15	Fri., Aug. 25	-
Thu., Sep. 14	Fri., Sep. 15	Wed., Sep. 27	-
Thu., Oct. 12	Sun., Oct. 15	Wed., Oct. 25	-
Thu., Nov. 02	Fri., Nov. 03	Fri., Nov. 17	-
Thu., Dec. 14	Fri., Dec. 15	Wed., Dec. 27	-

# People Portal

# People Portal

- In the classic version of Municipal Connect, people and property assessment information were integrated within a single search tool
  - No clear distinction between data
  - Search results often contained far more information than necessary
- The People Portal allows users to customize their search, view and export of people related data
- Use of the People Portal is governed by the Municipal License Agreement

# People Portal

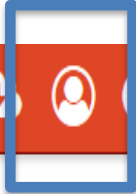
- Contains personal information, including, but not limited to:
  - Individual name
  - Municipal address (including ward, poll and poll suffix)
  - Mailing address
  - Religion
  - French language education rights
  - School support
  - Date of birth
  - Citizenship
- Two user access levels within the People Portal
  - Standard Access - property information related to people
  - Enhanced Access - people information and property information

*Note: Access is granted by the local Municipal Connect 2.0 Administrator*

# People Portal - Basic Search



Brockville



Back Basic Search Custom Query Reports

Roll#: All

Name: Last First Middle

Street No: (Range) Start Number End Number

Street Name: Street Name (Please enter at least 3 characters)

Unit No: (Range) Start Number End Number

Postal Code: Postal Code (Please enter at least 3 characters)

Submit Clear

The information contained on this record (the "Information") is provided "as is" by the Municipal Property Assessment Corporation ("MPAC") to the municipality or school board (the "Institution"). The Institution assumes all risks and liabilities from the use of the Information, and may only use the Information for planning purposes or the issuing of tax bills in accordance with the Municipal License Agreement and applicable Product Use Sheets entered into by MPAC and the Institution.

# People Portal - General Property Details



Brockville



Back Basic Search Custom Query Reports

Primary/Subordinate Roll(s): 0000

### General Property Details:

Roll Number	
Legal Description	
Property Type	
First Owner Name	
Property Location	
Ward	03
Poll	015
Suffix	0

### Taxation:

Unit Class	RU - Residential Unit
Unit Support	

### Mailing Address:

Address	
---------	--

### Name Details

Name (Last/First/Middle)	Identifier	Occupancy Status	Birth Date (yyyy/mm/dd)	Citizenship	Residency Code	Religion	French Elector	School Support	Designated Ratepayer
		O - Owner or Joint Owner	1959/04/18	C - Canadian	U - Lives in the unit	-	N - No	P - English Public	
		O - Owner or Joint Owner	1965/02/03	C - Canadian	U - Lives in the unit	R - Roman Catholic	N - No	P - English Public	
		B - Boarder	1999/06/18	C - Canadian	U - Lives in the unit	-	N - No	P - English Public	
		B - Boarder	2003/11/16	C - Canadian	U - Lives in the unit	-	N - No	P - English Public	

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# People Portal - Custom Query (General Information Tab)

Back Basic Search Custom Query Reports

General Information Property Address

<b>Roll#:</b>	<input type="text" value="All"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<b>Ward/Poll/Suffix:</b>	<input type="text" value="Ward"/>	<input type="text" value="Poll"/>	<input type="text" value="Suffix"/>
<b>Name:</b>	<input type="text" value="Last"/>	<input type="text" value="First"/>	<input type="text" value="Middle"/>		<b>Property Type:</b>	<input type="text" value="Property Type"/>		
<b>Identifier:</b>	<input type="text" value="Identifier"/>				<b>Unit Class:</b>	<input type="text" value="Unit Class"/>		
<b>Occupancy Status:</b>	<input type="text" value="Occupancy Status"/>				<b>French Elector:</b>	<input type="text" value="French Elector"/>		
<b>Birth Year/Month:</b>	<input type="text" value="Start year..."/>	<input type="text" value="Start month..."/>	<input type="text" value="to"/>	<input type="text" value="End year..."/>	<input type="text" value="End month..."/>	<b>Designated Ratepayer:</b>	<input type="text" value="Designated Ratepayer"/>	
<b>Citizenship:</b>	<input type="text" value="Citizenship"/>				<b>Unit Support:</b>	<input type="text" value="Unit Support"/>		
<b>Residency Status:</b>	<input type="text" value="Residency Status"/>				<b>Legal Description:</b>	<input type="text" value="Legal Description"/>		
<b>Religion:</b>	<input type="text" value="Religion"/>							
<b>School Support:</b>	<input type="text" value="School Support"/>	<input type="text" value="Percentage Supported"/>						
<b>School Lease:</b>	<input type="checkbox"/>							
<b>Created Date: (Range)</b>	<input type="text" value="yyyy-mm-dd"/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>
<b>Updated Date: (Range)</b>	<input type="text" value="yyyy-mm-dd"/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>

Submit Clear Tab Clear All

# People Portal - Custom Query (Property Address tab)



Brockville



Back

Basic Search

Custom Query

Reports

General Information

Property Address

**Street No: (Range)**

Start Number

End Number

**Street Name:**

Street Name (Please enter at least 3 characters)

**Unit No: (Range)**

Start Number

End Number

**Postal Code:**

Postal Code (Please enter at least 3 characters)

Submit

Clear Tab

Clear All

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# Information Access

# Data - Roles and Responsibilities

- When Municipal Connect 2.0 was launched in April 2016, municipalities appointed a technical administrator
  - This administrator has the ability to add, edit, or delete user profiles within the tool
- There will be training to help administrators better understand their role and responsibilities related to granting data access to Municipal Connect 2.0
- Privacy concerns are important to municipalities and MPAC, so we will look to the Municipal Clerk to help educate municipal users about the sensitivity of data, and its appropriate uses, in accordance with the Municipal License Agreement

# Key Takeaway – Available Training and Resources

- Municipal Connect 2.0 is a one-stop shop for Ontario municipalities
- MPAC Municipal and Stakeholder Relations staff are currently reaching out to municipalities to offer training
- On-demand user guides and training videos to be made available on Municipal Connect site in October
- MPAC webinar about Municipal Connect 2.0 enhancements is available at no-cost via the MFOA website:
  - [MFOA website](#) – click on ‘Training’ and ‘Free On-Demand Webinars’

Questions?

# The Federal Gas Tax Fund

Update September 2017

Chris VanDooren

Manager Gas Tax Implementation

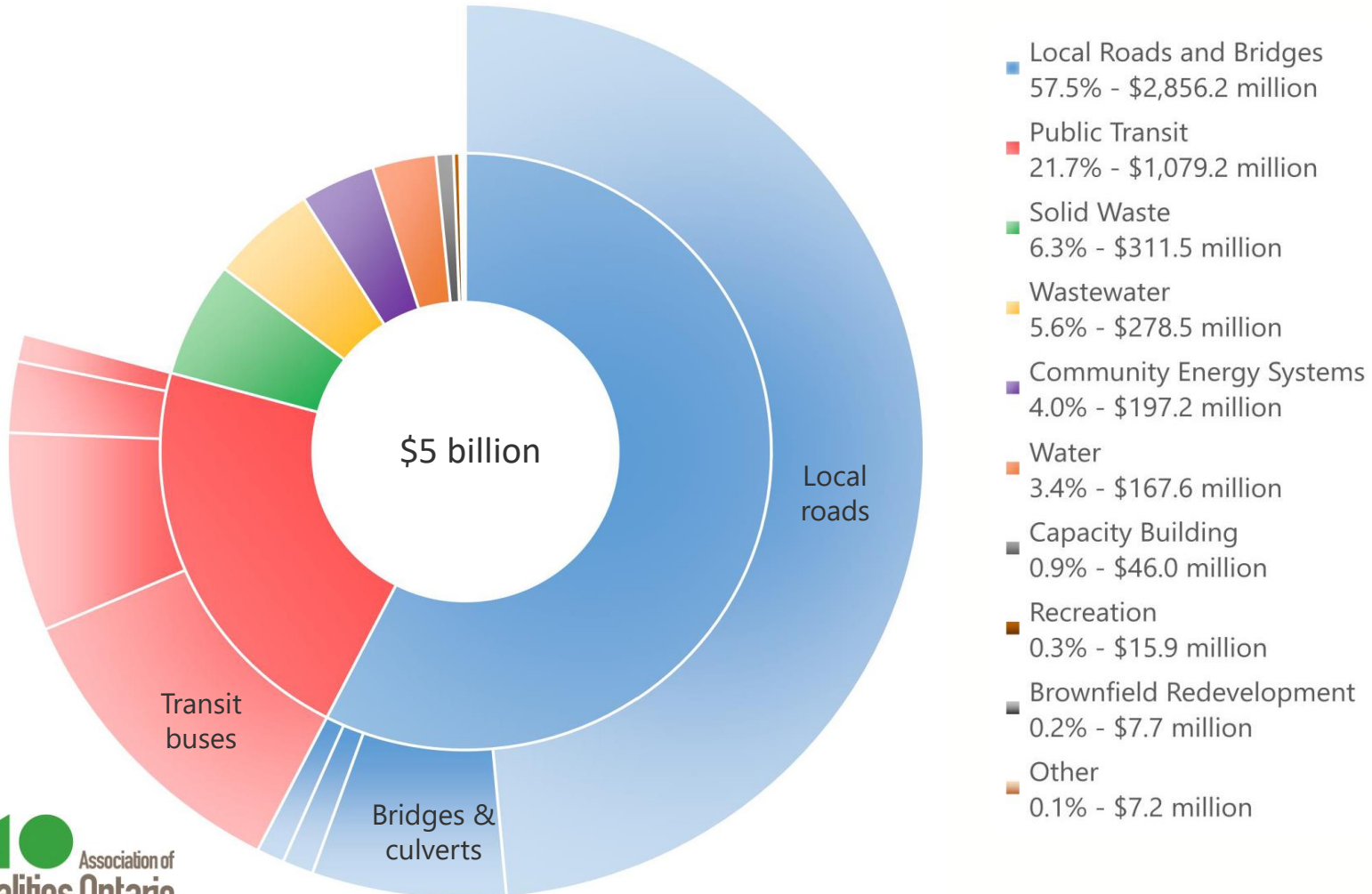
AMO

# Federal Gas Tax Fund

- Into 4<sup>th</sup> year of current agreement (2014-23).
- This year \$628 million (\$617 million in FGT and \$11 million in legacy Fund) administered by AMO on a per capita basis
  - 16 different project categories, or for capacity building projects that contribute to asset management and long-term planning
- Permanent, stable, and predictable source of funding that can be banked for up to five years
- [Municipal Funding Agreement](#) sets out the terms and conditions of spending the funds, and the reporting requirements
  - Council passed by-law to authorize signing of the Agreement
  - Treasurer is responsible for ensuring compliance and reporting into the Gas Tax Reporting Tool

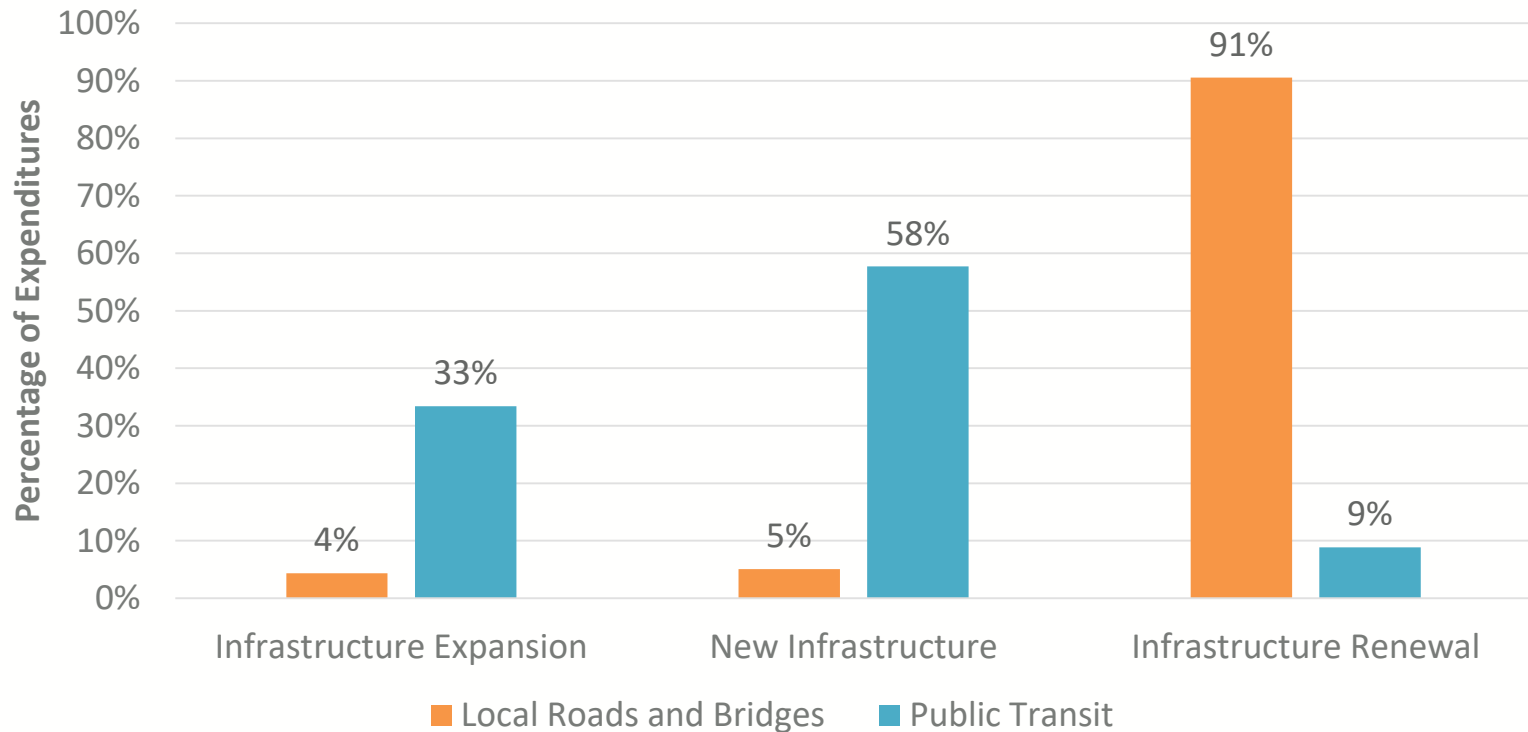
# Where funds been invested

- \$5.6 billion transferred to 443 municipalities with \$5 billion invested in over 7,000 projects



# Type of investment in transportation related projects

- Infrastructure renewal remains a key area of investment



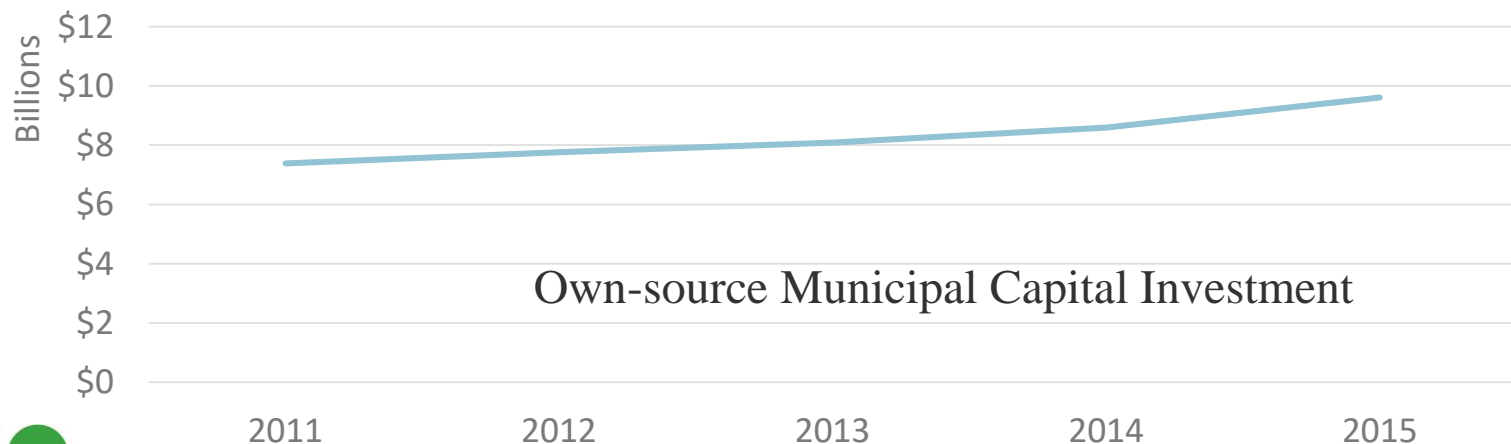


# Key Issue #1 Project Eligibility

- Investments in infrastructure for construction, renewal or material enhancement in eligible categories and for capacity building
- Expenditures are limited to those associated with acquiring, planning, designing, constructing or renovating a TCA as defined by GAAP, and any related debt financing charges related to that asset
- Ineligible expenditures include:
  - 1) any overhead costs, including salaries and employee benefits; and
  - 2) routine repair and maintenance costs;
- Recipient is fully responsible for completion of each eligible project in accordance with the Agreement
  - [AMO Gas Tax community site](#) includes eligibility criteria

# Key Issue #2 Base Amount and Incrementality

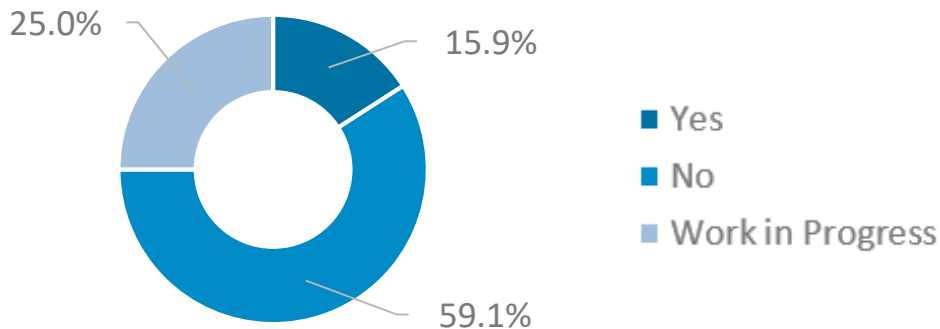
- Municipalities must continue to allocate own source revenue towards infrastructure
  - Ensure that your total annual expenditures on TCAs over the life of the Agreement, on average, will not be less than the Base Amount (municipal capital spending that must be maintained)
  - You need to ensure that 1) you are aware of the Base Amount and 2) have a process in place for the annual monitoring



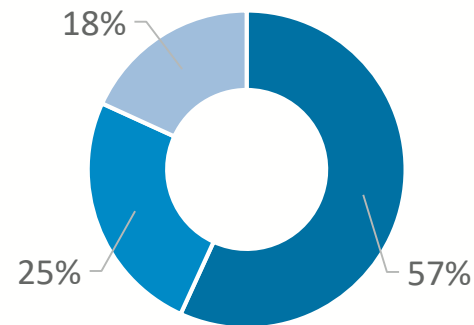
# Key Issue #3 FGT Reserves

- Funds must be tracked separately in reserve fund collecting interest and then credited to FGT fund account
  - This does not have to be a separate account
  - Investments must be in accordance your investment policy
- Funds may be banked for up five years

Does your municipality have a policy for reserves and reserve fund financial management?



Does your municipality have an investment policy?



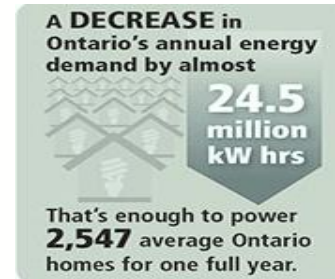
# Key Issue #4 Project Reporting

- To facilitate communications planning, municipalities are required to load new projects into reporting module as soon as possible
- All municipalities are required to complete expenditure reporting by March 31<sup>st</sup> ([reporting guide](#) and [webinar](#) updated annually)
- Report degree to which investments in each eligible project supports progress to achieving three national objectives; and beneficial impact of Funds as a predictable source of funding

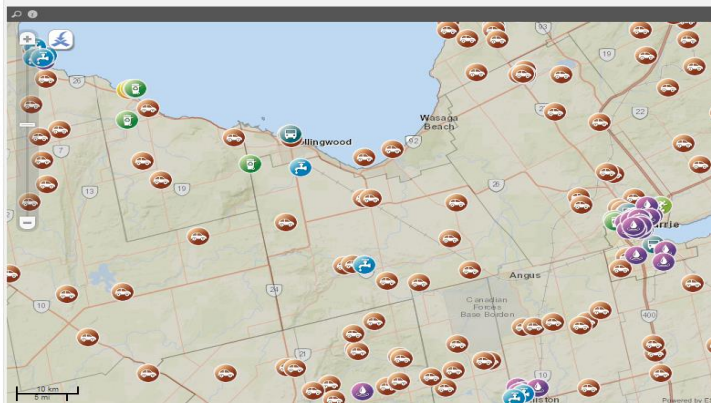
Productivity & Economic Growth	Clean Environment	Strong Cities & Communities
Local Roads and Bridges	Community Energy Systems	Capacity Building
Public Transit	Drinking Water	Disaster Mitigation
Local and Regional Airports	Wastewater	Recreation
Broadband Connectivity	Solid Waste	Culture
Short-Sea Shipping	Brownfield Redevelopment	Tourism
Short-Line Rail		Sport

# Communications

- Communications [opportunities](#), [awards](#), and [signage guidelines](#)
- Over a dozen informational [videos](#) and project success stories



- Broadband Connectivity
- Brownfield Redevelopment
- Capacity Building
- Community Energy Systems
- Culture
- Disaster Mitigation
- Local Roads and Bridges
- Public Transit
- Recreation
- Regional and Local Airports
- Short-line Rail
- Short-sea Shipping
- Solid Waste



- Interactive project [mapping tool](#)

# Asset Management

- Two requirements in Agreement:
  - 1) develop and implement an asset management plan by end of 2016
  - 2) must demonstrate that Asset Management Plans are being used to **guide** infrastructure planning and investment decisions and how Funds are being used to **address** priority projects.
- Working group proposed outcomes focused on five themes that in that for 2016 included focus on inclusion of all municipal assets
  - 99% of municipalities in Ontario have an asset management plan with 40% for core assets only
  - Over 2/3<sup>rd</sup>s of all municipalities have at least 90% of their TCAs in their Asset Management Plan
- Three quarters (75%) of all municipalities currently use their asset management plan to identify priority infrastructure projects

# What is next

- Greater emphasis on using funds for priority projects identified through an asset management plan and in strengthening sector capacity in asset management
  - Recommendation by Working Group for future reporting by Nov-17
- 2016 Annual Report released this month and by April, 2018, a report on how program benefits are being met will be released
- Indexation – allocations will increase by 5% in 2018
- 2016 census data to be used for allocations starting in 2019
  - Amended agreement to be delivered with new allocations in late 2018
  - 5 year banking limit to end of 2018

## “Key Takeaway”

The need for municipalities to demonstrate that federal Gas Tax projects are prioritized based on an asset management framework will become even more important



# QUESTIONS?

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



@GasTaxInOntario



[GasTax@amo.on.ca](mailto:GasTax@amo.on.ca)



416-971-9856



# What's new at the ministry

September 20, 2017

**Presentation to:**  
MFOA Annual Conference



Ministry of Municipal Affairs

# 1 Modernizing Ontario's Municipal Legislation Act

## Background

- The *Modernizing Ontario's Municipal Legislation Act, 2017* (Bill 68) received Royal Assent on May 30, 2017.
- Amendments are based on feedback from **municipalities, the public and other organizations.**
- Changes will come into force in **phases**, with some provisions coming into force on Royal Assent and some coming into force on a date to be proclaimed.

## Tax Sales

- Reduces the time that property taxes have to be owing before a municipality can start a tax sale, **from 3 years to 2 years.**
- Provides municipalities with the option to **expedite** the **tax sale of forfeited corporate property.**
- Clarifies that municipalities can use the **tax sale process** for property that belongs to the **Crown** as a result of the death of an individual who did not have any lawful heirs.
- Provides **more time** for people who have an interest in the **proceeds of a tax sale** to apply to court for payment.

## Eligible Investments & Business Incubators

- Under the *Municipal Act, 2001* municipalities may only invest in a prescribed list of generally **fixed-income, low-risk securities.**
- Legislative amendments would allow eligible municipalities to invest money in **any security** in accordance with a prudent investor standard and a future regulation.
- Municipalities will also be permitted to offer financial incentives to a business incubator program **without Minister approval** subject to meeting prescribed conditions outlined in a future regulation.

# 2 Hotel Tax

Budget 2017 announced that the province is providing single-tier and lower-tier municipalities with the authority to impose a tax on transient accommodation.



Would require municipalities that implement the tax to **share revenue** with not-for-profit tourism organizations.



The Province is working on a regulation that will set out the rules around revenue sharing. It is intended that **both** the legislation and regulation will be proclaimed **later this year**.



Legislative provisions appear in the Municipal Act (s. 400.1) and City of Toronto Act but have **not yet been proclaimed**.

# 3 Eligible Investments



**Background:** In general, municipalities outside the City of Toronto invest funds not immediately needed in accordance with a prescribed list of securities as set out in O.Reg. 438/97 under the *Municipal Act, 2001*.

**Issue:** In 2015, the province made regulatory amendments that would allow the City of Toronto to invest under the prudent investor standard effective January 1, 2018. The municipal sector has requested the province broaden municipal eligible investment authorities under the *Municipal Act*, including extending the prudent investor standard to municipalities outside of Toronto.

**Provincial Update:** The province has been working on expanding the scope of investment opportunities available for municipalities across Ontario.

- The province has made legislative changes under Bill 68 that would provide eligible municipalities (outside of Toronto) with a pathway to invest under the prudent investor standard. Regulatory amendments are required to fully implement the standard.
- Regulatory amendments include rules and criteria for municipalities investing under the prudent investor standard, in addition to technical amendments to the existing prescribed list of securities.

# 4 Business Incubators

Under Section 108 of the *Municipal Act, 2001*, municipalities may establish small business programs/business incubators to encourage the growth of small and medium-sized businesses. These programs make available for municipalities an exception to the general prohibition on bonusing.



## **Background:**

- Prior to Bill 68, municipalities outside the City of Toronto required approval from the Minister of Municipal Affairs prior to establishing and financially incentivizing business incubators.

## **Provincial Update:**

- Legislative amendments have passed under Bill 68 that remove the requirement that municipalities obtain approval from the Minister of Municipal Affairs before offering financial incentives to business incubators, and replace that provision with a regulation making power.
- The future regulation will include the criteria municipalities must satisfy before offering financial incentives to business incubators.

# 5 Second Suites

- On May 18, 2016, the ***Promoting Affordable Housing Act, 2016*** was introduced, which included amendments to the ***Development Charges Act, 1997*** to exempt second units created in new homes from municipal development charges.
- On December 8, 2016 the ***Promoting Affordable Housing Act, 2016*** received Royal Assent.
- The changes to the ***Development Charges Act, 1997*** are not yet proclaimed, and **regulatory amendments** are being proposed to be in place by **January 1, 2018**.

- This will provide a mechanism that would **reduce the cost to build second units** and **incent the private sector** to build more of them. It would also **align the treatment** of second units in new homes with those in existing homes, which are already exempt from development charges.

- The **regulation** reduces the likelihood of inappropriate claims for the exemption.
- **Guidance material** is being developed about the exemption to **provide advice** to the municipal sector, development industry, and anyone else considering creating a second unit in a new home.

# 6 Development Charges Rebate Program



- As part of the **Fair Housing Plan**, Ontario has committed to introducing a new targeted **\$125 million, 5-year program** to **encourage the construction** of purpose-built multi-residential rental development by granting a rebate for either all or a portion of development charges.

- The program would **target projects** in those communities that are **most in need** of new purpose-built rental housing that would not have proceeded in the absence of this incentive.

- Further **details** will be **released** in the coming months.



# 7 Financial Information Return

## When is the FIR due?

May 31 FIR deadline

Sept 30 OMPF deadline

## Why is it important?

Funding



- ❖ OMPF, OCIF & CWWF
- ❖ Loans

Annual Reports



- ❖ ARL
- ❖ DCs

Public



- ❖ Accountability
- ❖ Perception

## Who uses the FIR?

18,000 visits per year



Academics



Municipalities



Banks



Public



Firms



Ontario

Province

## How can we help?

Email

[FIR.MAH@Ontario.ca](mailto:FIR.MAH@Ontario.ca)

Support

Your local Municipal Services Office (MSO)

# 8 Budgeting and Long-term Financial Planning

An Action Group was established to work with municipal stakeholders to develop new tools to support municipal budgeting and long-term financial planning.

11 deliverables focusing on simplifying municipal finance were created and are publicly available at [mfoa.on.ca](http://mfoa.on.ca)



# 9 Municipal Financial Sustainability

## Key Trends

- Evolving **expectations of citizens**.
- Increasing **costs for expenses** such as labour and capital.
- Pressure to **maximize revenue** sources.

## Key Challenges

- Planning for future **revenue and expenses**.
- Adapting to **demographic changes** and providing better **access to services** for all citizens.
- Ensuring current **processes and policies** evolve to face today's **challenges**.
- Communities have the **resources** to address tomorrow's greatest issues.

## Policy Responses

- **Increased support** for municipalities, fostering a **mature and sustainable** provincial–municipal financial relationship.
- In partnership with the federal government and local communities, the Province is making **strategic investments** to revitalize municipal **infrastructure**.
- Collaborating with partners to study the issue of **municipal financial sustainability**.
- Encouraging communities to plan for their future by developing **asset management plans** and **long-term financial plans**.

# Key Takeaway



The Ministry of Municipal Affairs is working to evolve the legislative, regulatory and policy framework that governs municipal finance in Ontario.

Through Ministry of Municipal Affairs initiatives, and those of our partner ministries, our goal is to promote the long-term financial sustainability of Ontario's municipalities as mature and accountable orders of government.

## Contact

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416.585.6951