



## THE CORPORATION of the UNITED TOWNSHIPS of HEAD, CLARA & MARIA

### **AGENDA**

July 23, 2021 at 1:00 p.m.

1. Call to Order and Moment of Silence  
*Let us take a moment of silent reflection to contemplate in our own way the responsibility we have to collectively use our skills and experience to ensure the mutual long term benefit of our Municipality and those we represent.*
2. Roll Call
3. Recital of the Municipal Mission and Vision Statements
4. Disclosure of Pecuniary interest & General Nature Thereof
5. Deputations/Presentations – Peter Harrington – Welch LLP
  - 2020 Audit Report
6. Adoption of Minutes of previous meeting
  - Council Minutes
    - i. June 17, 2021
  - Library Board Minutes
    - i. June 2021
  - Recreation Committee Minutes - none
  - Public Works Advisory Group Minutes
7. Petitions and Correspondence  
Information Only – (Please advise if you feel any item warrants further consideration)
  - i. Legal Age for Licensed Driver – City of Vaughn
  - ii. PSA Test for Men – Town of Cochrane
  - iii. Municipal Land Tax Transfer – Municipality of St. Charles
  - iv. Licensing of Cannabis Facilities – Fort Erie
  - v. Decommissioning of Smiths Falls – OPP
  - vi. Truth and Reconciliation – Township of Georgian Bay
8. Mayor's Report
  - Report 21/07/23/801 – Mayor Debbi Grills
9. Staff Reports
  - Report 21/07/23/901 – Clerk-Treasurer

10. Unfinished Business

- Report 21/07/23/1001 – PWAG Terms of Reference

11. Addendum (New Business)

- Report 21/07/23/1001 – Application for Severance (E. Villeneuve)
- Report 21/07/23/1002 – Clerk-Treasurer Performance Review

12. Policy/By-Law Review

- 2021-34 Clean and Clear By-Law

13. By-Laws

14. Questions and Answers

15. Confirmation of Proceedings By-law # 2021-35

16. Adjournment

Note\* Alternate formats and communication supports are available on request.

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HCM Mission: **At your service; working effectively to bring together people, partnerships and potential for a strong, connected community.**

HCM Vision: **Providing a healthy, connected, and sustainable community teeming with possibilities for our citizens now and into the future.**

## CITY OF VAUGHAN

### EXTRACT FROM COUNCIL MEETING MINUTES OF JUNE 22, 2021

Item 22, Report No. 29, of the Committee of the Whole, which was adopted without amendment by the Council of the City of Vaughan on June 22, 2021.

#### **22. RAISING THE LEGAL AGE FOR A LICENSED DRIVER FROM 16 TO 18**

**The Committee of the Whole recommends that consideration of this matter be deferred to a Committee of the Whole meeting in September 2021.**

#### **Member's Resolution**

Submitted by Councillor Yeung Racco

**Whereas**, City of Vaughan Council is concerned about the continued occurrence of serious motor vehicle collisions involving drivers under the age of 18; and

**Whereas**, a shocking and tragic collision involving a 16-year old driver occurred on May 16th, 2021 on Athabasca Avenue in the City of Vaughan, resulting in the death of two young children; and

**Whereas**, City of Vaughan Council is deeply saddened and concerned by the Athabasca Avenue accident and wishes to see change effected to Ontario's driving laws.

#### **It is therefore recommended:**

1. That the Provincial Government consider raising the current minimum driving age for licensed G1 operators of motor vehicles in Ontario from 16 to 18 years old; and
2. That the City Clerk forward a copy of this resolution to the Premier, the Minister of Transportation, the Minister of Municipal Affairs and Housing, and to all municipalities in Ontario.

## **MEMBER'S RESOLUTION**

### **Committee of the Whole (1) Report**

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**DATE:** Tuesday, June 01, 2021

**TITLE:** Raising the Legal Age for a Licensed Driver from 16 to 18

**FROM:**

Councillor Sandra Yeung Racco

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**Whereas,** City of Vaughan Council is concerned about the continued occurrence of serious motor vehicle collisions involving drivers under the age of 18; and

**Whereas,** a shocking and tragic collision involving a 16-year old driver occurred on May 16<sup>th</sup>, 2021 on Athabasca Avenue in the City of Vaughan, resulting in the death of two young children; and

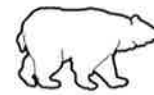
**Whereas,** City of Vaughan Council is deeply saddened and concerned by the Athabasca Avenue accident and wishes to see change effected to Ontario's driving laws.

**It is therefore recommended:**

1. That the Provincial Government consider raising the current minimum driving age for licensed G1 operators of motor vehicles in Ontario from 16 to 18 years old; and
2. That the City Clerk forward a copy of this resolution to the Premier, the Minister of Transportation, the Minister of Municipal Affairs and Housing, and to all municipalities in Ontario.

**Attachments**

None



“Via Email: [justin.trudeau@parl.gc.ca](mailto:justin.trudeau@parl.gc.ca)”

June 24th, 2021

The Honourable Justin Trudeau  
Prime Minister of Canada  
Office of the Prime Minister  
80 Wellington Street  
Ottawa, ON  
K1A 0A2

Dear Prime Minister Trudeau:

**Re: Motion to Include the PSA Test for Men into the Medical Care**

This will serve to advise you that Council, at its regular meeting held Tuesday, June 22<sup>nd</sup>, 2021, passed the following resolution:

**“Resolution No. 182-2021**

**Moved By: Robert Hutchinson**

**Seconded By: Daniel Belisle**

**WHEREAS** the male population has been made to pay for prostate blood test and whereas 11 Canadian men will die of prostate cancer every day and

**WHEREAS** 1.5 million Canadian men are not seeking the early detection PSA testing and

**WHEREAS** prostate cancer is the most common cancer in men and

**WHEREAS** when detected early the survival rate is close to 100% and detected late 3 of 4 men will be lost and

**WHEREAS** men who wish to have this test done have to pay \$33.00 for the test

1/2



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**THEREFORE** I Robert Hutchinson move that both the Federal and Provincial Governments move to have this test included in the national health care system and that it be made available for all Canadian men at no charge and further that the Government make every effort to have this become a reality sooner than later as stated above every day that goes by another 11 men will die of this avoidable disease and

**FURTHERMORE** that this motion be distributed to Right Honourable Justin Trudeau Prime Minister of Canada, Honourable Doug Ford Premier of Ontario, Minister of Health (Canada) Honourable Patty Hajdu, Deputy Premier and Minister of Health (Ontario) Honourable Christine Elliott, all municipalities, and all First Nation Communities .

**Carried”**

Your attention to this matter is greatly appreciated!

Yours Truly,

**THE CORPORATION OF THE TOWN OF COCHRANE**



Alice Mercier  
Clerk

/am

c.c.: Hon. Doug Ford Premier of Ontario,  
Hon. Patty Hajdu, Minister of Health (Canada)  
Hon. Christine Elliott, Deputy Premier and Minister of Health (Ontario)  
All Municipalities  
All First Nation Communities



*La Corporation de la Municipalité de / The Corporation of the Municipality of*  
**ST. CHARLES**

C.P. / Box 70, 2 King Street East St.-Charles ON  
Tel: 705-867-2032 Fax: 705-867-5789

P0M 2W0  
[www.stcharlesontario.ca](http://www.stcharlesontario.ca)

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June 28, 2021

**VIA EMAIL TO:** [premier@ontario.ca](mailto:premier@ontario.ca)

The Honourable Doug Ford, M.P.P.  
Premier of Ontario  
Legislative Building  
Queen's Park  
Toronto, ON M7A 1A1

Dear Premier Ford:

**Re: Resolution - Municipal Land Transfer Tax**

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At its Regular Meeting of Council held April 21, 2021, Council for the Corporation of the Municipality of St.-Charles passed the following Resolution:

**Resolution No.: 2021-94**

**Moved by: Councillor Monica Loftus**

**Seconded by: Councillor Richard Lemieux**

“WHEREAS Municipalities in Ontario have an infrastructure deficit of \$34 billion dollars;

AND WHEREAS there is extremely limited grant money being received by the provincial and federal governments;

WE THEREFORE ASK that Municipalities be allowed to have a charge applied to all land transfers within their boundaries and that this amount go directly to the Municipality.

**CARRIED”**

Your attention to this matter is greatly appreciated.



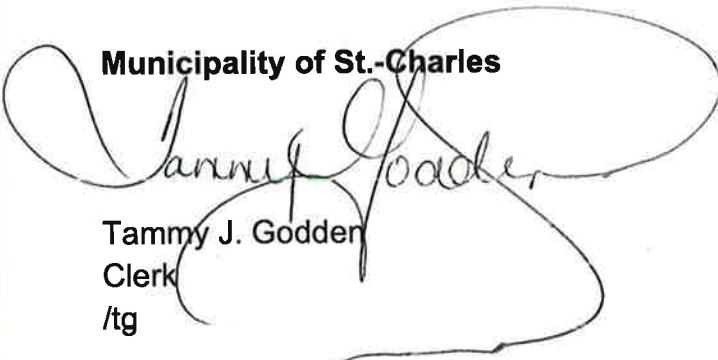
*La Corporation de la Municipalité de / The Corporation of the Municipality of*  
**ST. CHARLES**

C.P. / Box 70, 2 King Street East St.-Charles ON  
Tel: 705-867-2032 Fax: 705-867-5789

P0M 2W0  
[www.stcharlesontario.ca](http://www.stcharlesontario.ca)

Sincerely,

**Municipality of St.-Charles**

  
Tammy J. Godden  
Clerk  
/tg

CC: Right Honourable Justin Trudeau (Via Email To: [Justin.Trudeau@parl.gc.ca](mailto:Justin.Trudeau@parl.gc.ca))  
Minister of Municipal Affairs and Housing, Steve Clark (Via Email To:  
[Steve.Clark@pc.ola.org](mailto:Steve.Clark@pc.ola.org))  
Association of Municipalities of Ontario (Via Email To: [AMO@amo.on.ca](mailto:AMO@amo.on.ca))  
The Federation of Northern Ontario Municipalities (Via Email To:  
[Office@fonom.org](mailto:Office@fonom.org))  
Ontario Municipalities





# Community Services

## Legislative Services

June 22, 2021

File #120203

Sent via email: [Justin.trudeau@parl.gc.ca](mailto:Justin.trudeau@parl.gc.ca)

The Right Honourable Justin Trudeau,  
Prime Minister of Canada  
House of Commons  
Ottawa, ON K1A 0A6

Honourable and Dear Sir:

### **Re: Licensing of Cannabis Operations – Previously Operating Illegally**

Please be advised the Municipal Council of the Town of Fort Erie at its meeting of June 21, 2021 passed the following resolution:

**Whereas** there have been a number of illegal cannabis grow operations within the Town of Fort Erie, and

**Whereas** these illegal cannabis operations take significant municipal and regional manpower to control, and pose a significant threat to nearby communities, and

**Whereas** monetary fines and penalties do not restrict cannabis growers from future illegal cannabis activities on the lands, and do not appear to be enough of a deterrent, and

**Whereas** operating an illegal cannabis grow operation does not restrict the owners from applying for a legal licence to Health Canada through another responsible person, and

**Whereas** the licensed operators for the grow facilities may be producing for owners or owners within a corporation previously convicted of an offence;

### **Now therefore be it resolved,**

**That:** The Federal Government look at prohibiting the ability to obtain a licence to grow cannabis if any of the owners including those owners within a corporation have ever been convicted of operating an illegal cannabis operation, and further

**That:** The Federal Government look at restricting lands previously operated for illegal cannabis use from obtaining a licence for a period of 5 years from the date of the offence, and further

.../2

Mailing Address:

The Corporation of the Town of Fort Erie

1 Municipal Centre Drive, Fort Erie ON L2A 2S6

Office Hours 8:30 a.m. to 5:00 p.m. Phone: (905) 871-1600 FAX: (905) 871-4022

Web-site: [www.forterrie.ca](http://www.forterrie.ca)

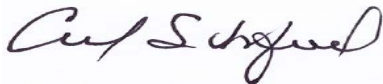
**That:** The Federal Government require that before submitting an application to the Minister for a licence for cultivation, a licence for processing or a licence for sale that authorizes the possession of cannabis, the person that intends to submit the application must first obtain a letter of compliance from the following authorities in the area in which the site referred to in the application is located:

- (a) the local government;
- (b) the local fire authority; and
- (c) the local police force or the Royal Canadian Mounted Police detachment that is responsible for providing policing services to that area, and further

**That:** A copy of this resolution be circulated to The Right Honourable Justin Trudeau, The Minister of Health Patty Hajdu, All members of Parliament, All municipalities, Niagara Regional Police, Royal Canadian Mounted Police and the Federation of Municipalities of Ontario for their support.

Thank you for your attention to this matter.

Yours very truly,



Carol Schofield, Dipl.M.A.  
Manager, Legislative Services/Clerk

[cschofield@forterie.ca](mailto:cschofield@forterie.ca)

CS:dlk

c.c. The Honourable Patty Hajdu, Minister of Health (Canada) [Patty.Hajdu@parl.gc.ca](mailto:Patty.Hajdu@parl.gc.ca)  
All Members of Parliament (MP's)  
Ontario Municipalities  
Chief of Police, Bryan MacCulloch, Niagara Regional Police Service [deb.reid@niagarapolice.ca](mailto:deb.reid@niagarapolice.ca)  
Commissioner Brenda Lucki, RCMP [Brenda.Lucki@rcmp-grc.gc.ca](mailto:Brenda.Lucki@rcmp-grc.gc.ca)  
Federation of Canadian Municipalities

Ontario  
Provincial  
Police

Police  
provinciale  
de l'Ontario



**Communications and Technology Services Bureau**  
Bureau de gestion de communication et technologie

Lincoln M. Alexander Building  
777 Memorial Ave.  
Orillia ON L3V 7V3

Edifice Lincoln M. Alexander  
777, avenue Memorial  
Orillia ON L3V 7V3

Telephone/Téléphone:  
Facsimile/Télocopieur:

(705) 329-6177  
(705) 329-6230

File Number/Référence:

**GOV-SOL-6100**

July 14, 2021

**MEMORANDUM TO:**

ATTN: MAYOR/REEVE

**Re: Revised Date for Provincial Communications Centre Smiths Falls Decommissioning**

As recently communicated to police services boards in East Region, the Ontario Provincial Police (OPP) has determined that Provincial Communications Centre (PCC) Smiths Falls will be decommissioned via a phased process in 2022. Phase 1 of this realignment will see call-taking and dispatching for the OPP Highway Safety Division shift from PCC Orillia to PCC London, while Phase 2 will see call-taking and dispatching for East Region shift from PCC Smiths Falls to PCC Orillia.

The OPP had intended for Phase 1 of this operational realignment to begin on January 17, 2022, with Phase 2 following on February 21, 2022. However, many PCC Smiths Falls employees identified concerns regarding the timing of this operation. A number of the concerns brought forward were around the challenge of relocating families with school-aged children in the middle of the academic year, after much uncertainty and adverse impacts for children who have already been affected by school closures due to COVID-19 in the 2019/2020 and 2020/2021 academic years. Accordingly, the OPP has agreed to delay the decommissioning of PCC Smiths Falls by five months, until the summer of 2022. **Phase 1 will now begin on June 20, 2022, followed by Phase 2 on July 18, 2022.**

Once again, as the Bureau Commander responsible for the OPP PCCs, I assure all police services boards in East Region that service delivery will be unaffected by this operation. The same call-taking and dispatching services currently provided by PCC Smiths Falls will be provided from PCC Orillia once the transition takes place in July 2022. Frontline policing services in East Region will also be unaffected, with the same dedicated OPP members continuing to serve their communities.

Thank you for the opportunity to update you regarding the timing of this organizational realignment.

A handwritten signature in black ink that reads "Karen Meyer". The signature is fluid and cursive.

K.A. (Karen) Meyer, Chief Superintendent  
Bureau Commander  
Communications and Technology Services Bureau

c: Deputy Commissioner Rose DiMarco, Provincial Commander, Traffic Safety and Operational Support  
Deputy Commissioner Chris Harkins, Provincial Commander, Field Operations  
Chief Superintendent Karl Thomas, Regional Commander, East Region  
Superintendent Phil Whitton, Bureau Commander, Municipal Policing Bureau

**THE TOWNSHIP OF GEORGIAN BAY  
Council**

DATE: 12 July 2021

	<u>YEA</u>	<u>NAY</u>	
Councillor Bochek	_____	_____	MOVED BY: <u>Bochek</u>
Councillor Cooper	_____	_____	
Councillor Douglas	_____	_____	SECONDED BY: <u>Wiancko</u>
Councillor Hazelton	_____	_____	
Councillor Jarvis	_____	_____	
Councillor Wiancko	_____	_____	
Mayor Koetsier	_____	_____	

**DEFERRED** \_\_\_\_\_ **CARRIED**  X  **DEFEATED** \_\_\_\_\_ **REFERRED** \_\_\_\_\_

WHEREAS only 10 items in the Truth and Reconciliation Commission of Canada: Calls to Action have been completed since its creation;

BE IT RESOLVED THAT Council fully supports, and requests, the implementation of the remaining 84 Calls to Action; and

THAT this resolution be sent to all Ontario municipalities, local MPs and MPPs, the Premier of Ontario and the Prime Minister of Canada.

**Peter Koetsier**  
Mayor

## Mayor's Report- Friday July 23, 2021

It has been a fairly quiet 5 weeks since our last meeting. Thankfully, Ontario reached Step 3: Roadmap to Reopen one week ago. We are able to meet in person today, enjoy indoor dining and get a haircut. You can find a complete list at [www.rcdhu.com](http://www.rcdhu.com).

On June 24<sup>th</sup> I had the opportunity to ZOOM into a leadership presentation with George Cuff. It was offered to Mayors by E4m (Paul Cassan and Peggy Young-Lovelace) entitled "Head of the Table" or "It can be lonely at the top". Time flew by during his presentation that included Challenges; Roles and Fatal Flaws of Leadership. He answered many questions from the mayors present and followed up with an email of requested documents. I have used his template to create our Performance Appraisal for Clerk-Treasurer and forwarded his suggestions for Audit Questions.

I attended the COR Council meeting virtually on June 30<sup>th</sup>. We may be able to meet in person in August at the newly renovated County building. It was a very long day – 6 hours and 45 minutes, with 30 minutes for lunch served from my very own refrigerator! The day's meeting included 3 delegations spread out through the day: The Grind in Pembroke presented an update on their charitable work at this stage of the pandemic. EORN and Rodgers Communication presented an update on the Gig Project as well as the Cell Gap Project. The last delegation was a retirement "farewell" to the Director of LTC Shelley Sheedy celebrating her 25-year career with COR. All of the County Council meetings are live streamed, recorded and can be found on YouTube if you would like to view the individual committee presentations.

Dr. Robert Cushman of the RCDHU presented his bi-weekly COVID-19 update on July 8<sup>th</sup>. He was pleased to report a low case count in the COR. Unfortunately, all of the active cases at that time happened in families where members came to visit from outside of our region. The 18-39 age group is lagging behind in receiving "a shot" and it was noted the last 20% of the unvaccinated (approx. 20,000) will be the most difficult to reach. Dr. Cushman was looking for ideas from the elected officials on how the RCDHU could reach the unvaccinated. Some ideas were: to offer vaccines at campgrounds, pop-up clinics at family events such as, Farmers Markets or the Beachburg Fair happening tomorrow. I have sent some vaccination information to Charlotte for posting on our Facebook page and would welcome any ideas from Council to make the LAST PUSH successful. Dr. Cushman said with certainty, "There will be a 4<sup>th</sup> wave."

Unfortunately, the July 13<sup>th</sup> PWAG meeting was cancelled due to lack of quorum. We have some suggestions to remedy this in today's reports.

I want to give Council the Notice of COR Special Meeting to present the County Official Plan update on August 19<sup>th</sup> from 6:30-8:30 on ZOOM. Mark your calendars! This is of particular interest for us, as we continue work on our policy review and Zoning By-law. I will send further information as I receive it.

Mayor Debbi Grills

United Townships of Head, Clara & Maria Council

Report to Council

Type of Decision									
Meeting Date	Friday, July 23, 2021				Report Date	Wednesday, July 14, 2021			
Decision Required		Yes	X	No	Priority		High	X	Low
Direction		Information Only		X	Type of Meeting	X	Open		Closed

**Report #21/06/18/901 – Clerk-Treasurer Report to Council**

**Subject:** Clerk-Treasurer Report to Council

**Policy Review:**

- Council has made great progress with the review and updating of municipal policies.
- There are still approximately 25 policies in draft format that will be left with the regular Clerk-Treasurer with a tentative schedule for review to continue with this process in September 2021.

**Public Works Recommendations:**

- Public Works Leader will be meeting with the hired contractor for the boat launches to discuss a revised scope of work for the Deux Rivieres boat launch. Investigations relating to other work to be done at Lacroix park are ongoing.
- The most recent PWAG meeting was cancelled due to not having quorum.
- Clerk-Treasurer is continuing to pursue discussions regarding the Algonquin Trail plans in HCM.

**Thank you!**

- I would like to take this opportunity to sincerely thank Mayor Grills, Deputy Mayor Villeneuve, Councillor Allen, Councillor Dowser and Councillor Kelly-Chamberlain for your support over the last year. We have all faced unprecedented challenges caused by the pandemic over the last 17 months. I am incredibly thankful for the support and understand that I have received during this time as I attempted to take on this complex role, and also juggle external demands. I have learned an incredible amount during my 18 months in this position.
- I would also like to thank our incredible staff. HCM is truly blessed to have a group of dedicated and hardworking employees. Without their support, my time here would have been very difficult. I would also like to thank Clerk-Treasurer Fisher for her support when needed over my term.
- Lastly, I would like to thank our advisory group members, Library board and HCM citizens. I have appreciated getting to know you all and hearing the many stories about the history of this beautiful municipality. I enjoyed all of our conversations!

I will miss you all, and this beautiful place!

Approved and Recommended by the Clerk

Charlotte Toope,  
Clerk/Treasurer

United Townships of Head, Clara & Maria Council

Report to Council

Type of Decision									
Meeting Date	Friday, July 23, 2021				Report Date	Wednesday, July 14, 2021			
Decision Required	X	Yes		No	Priority		High	X	Low
Direction	X	Information Only			Type of Meeting	X	Open		Closed
<b>Report #21/06/18/1101 – PWAG TOR</b>									

**Subject:** Revised PWAG TOR

**Recommendation:** That Council review and approve the attached revised PWAG Terms of Reference

**Background/Executive Summary:**

The most recent PWAG meeting could not proceed as the requirements for quorum as defined in the current TOR were not met. It currently states that at least 50% of group members need to be in attendance. Considering that this group does not have any decision making powers, it was felt by those in attendance that changing the TOR to reflect that at least three committee members be in attendance to proceed was appropriate.

There was also a suggestion to make a change regarding the term of the group to state that at the selection of a new Council that least three members would be asked to remain in the group to provide knowledge and background transfer to new members.

**Financial Considerations/Budget Impact:**

None

**Enclosures:**

Public Works Advisory Group Terms of Reference

Approved and Recommended by the Clerk

Charlotte Toope,  
Clerk/Treasurer



# The United Townships of Head, Clara & Maria

## Public Works Advisory Group

### Terms of Reference

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#### Purpose

The Head, Clara & Maria Public Works Advisory Group is a volunteer group established to provide recommendations to Staff on matters relating to the Public Works department in the municipality. The group strives to provide timely and cost-effective advice and opinion to Municipal Staff on potential solutions to ongoing and future infrastructure problems.

#### Mandate

- To support and enhance existing maintenance and preventative maintenance programs.
- To advise on issues and gaps in maintenance services and how to address these issues, when identified by Staff, Council and Citizens.
- To advise on new and emerging threats when identified by Staff, Council or Citizens.
- Upon request from staff, to provide experience-based advice for problem solving of Municipal infrastructure issues

#### Membership and Responsibilities

The group is to serve as an advisory body to Staff and has no delegated authority.

1. The group shall be comprised of three or more members of the public, the Municipal Clerk and at least one member of Council. The Mayor will serve as an “Ex-Officio” member.
2. Members shall be appointed by resolution of council, for a term to run consistent with the appointments of Council representatives. At the beginning of a new Council term, a minimum of three members will be requested to remain as group members to provide knowledge transfer to new members. The chair will be appointed at the same time, by the Mayor.
3. The chairperson is responsible for leading the discussion at each meeting pursuant to the meeting agenda and the group’s mandate. If a chair or co-chair is not present, members are to select an acting chairperson to serve in the same capacity for the duration of that meeting.
4. Appointments may be revoked at any time at the discretion of Council with or without the recommendation of staff.

#### Reporting

1. The group reports regularly to Council, through Staff reports and meeting minutes.
2. The group will have no annual operating or capital budget.
3. The group will receive administrative support from the Clerk’s office. This will include the recording of minutes, the preparation of agendas, and support necessary to convene a meeting and support operations.



## Decision Making and Voting

Recommendations will be made by way of consensus. Minutes to reflect if the recommendation was supported by all members or by majority.

Meetings shall be open to the public and properly advertised as per the Municipal Notice By-Law.

## Quorum

A quorum shall be a ~~simple majority of the total number of group members (i.e. 50% plus one)~~ minimum of three group members. If a quorum does not exist for a meeting, it shall be cancelled. Staff is not counted towards a quorum and do not have voting privileges.

## Meeting Structure and Format

The group shall meet at least quarterly and upon request from Staff at other times if necessary.

1. An initial meeting shall take place within the first month of establishment of the group, to set goals and a meeting calendar for the year.
2. All meetings of the group shall be open to the public.
3. As an advisory group to Staff, the group is subject to the Municipal Code of Conduct, the Municipality's Harassment and Workplace Health and Safety Policies and any other applicable policies and/or procedures and legislation.

## Group Reimbursements

1. All members of the Public Works Advisory Group shall serve without financial remuneration.
2. Group members will not be reimbursed for expenses incurred, unless pre-approved by the Clerk-Treasurer.

United Townships of Head, Clara & Maria Council

Report to Council

Type of Decision									
Meeting Date	Friday, July 23, 2021				Report Date	Saturday, July 17, 2021			
Decision Required	X	Yes		No	Priority		High	X	Low
Direction	X	Information Only			Type of Meeting	X	Open		Closed
<b>Report #21/06/23/1101 – Villeneuve Severance</b>									

**Subject:** Proposed severance of property on Jennings Road.

**Recommendation:** That Council review attached severance documentation and provide comments for “Consent Planning Report”

**Background/Executive Summary:**

CBO has reviewed the proposal and has no concerns.

See attached documents for other information.

**Financial Considerations/Budget Impact:**

None at this time.

**Enclosures:**

- Letter from County of Renfrew
- Notice of an Application for Consent
- Consent Planning Report B72(1)
- Consent Planning Report B73(1)
- Ministry of Transportation Response

Approved and Recommended by the Clerk

Charlotte Toope,  
Clerk/Treasurer

Department of Development &  
Property



9 INTERNATIONAL DRIVE  
PEMBROKE, ON, CANADA  
K8A 6W5  
613-735-3204  
FAX: 613-735-2081  
www.countyofrenfrew.on.ca

July 16, 2021

CAO/Clerk Treasurer  
Township of Head Clara Maria  
15 Township Hall Rd.  
Stonecliffe, ON K0J 2K0

Dear Sir/Madame:

**Re: Applications for Consent from Ernest Villeneuve Jr.  
Part of Lots 16 & 17, Concession 10, Head  
Township of Head, Clara & Maria  
B72/21(1) (46m x 217m – 1.12 ha. (2.76 ac.)  
B73/21(2) (53.22m x 217.48m – 1.09 ha. (2.69 ac.)**

The above referenced Amended Applications For Consent have been received for consideration by the County of Renfrew. A copy of each application is attached, together with the municipal commenting form. In accordance with Sections 53(11) and 53(5)(a) of the Planning Act, your written comments are required.

A Notice of an Application for Consent is attached that includes a key map showing the location of the proposed consent.

Please circulate to all required internal agencies with the Township and provide your comments on the municipal commenting form attached.

Yours truly,

*Alana Zadow*

Alana Zadow, ACST  
Secretary-Treasurer  
Land Division Committee  
azadow@countyofrenfrew.on.ca  
/az  
Enclosures

B72/21(1)



Name of Approval Authority:  
**County of Renfrew**  
 9 International Drive,  
 Pembroke, ON K8A 6W5  
 Tel: 613-735-3204  
 Fax: 613-735-2081  
 Toll Free: 1-800-273-0183  
[www.countyofrenfrew.on.ca](http://www.countyofrenfrew.on.ca)

**APPLICATION FOR CONSENT**  
 Under Section 53 of the Planning Act

Please print and complete or (✓) appropriate box(es). Fields outlined in red are required fields to be completed  
 Black arrows (▶) denote prescribed information required under Ontario Regulation 197/96.

MAY 03 2021

<b>1. OWNER INFORMATION (Please use additional page for owners with different addresses.)</b>			
▶ 1.1 Name of Owner(s): <b>Ernest Villeneuve Jr</b>			
Mailing Address: <b>140 Jennings Road</b>	Town/City: <b>Mackey</b>	Province: <b>ON</b>	Postal Code: <b>K0J 2B0</b>
Telephone No.: (Home) <b>(613) 559-2814</b>	(Work) <b>(613) 602-2814</b>	(Fax)	
Email Address: <b>erniev.ev@gmail.com</b>			
▶ 1.2 Name of Owner's Authorized Agent (if applicable):			
Mailing Address:	Town/City:	Province: <b>ON</b>	Postal Code:
Telephone No.: (Home)	(Work)	(Fax)	
Email Address:			
1.3 Please specify to whom all communications should be sent: <b>Owner</b> <input checked="" type="checkbox"/>			
<b>2. DESCRIPTION OF THE SUBJECT LAND (Severed and Retained)</b>			
Complete applicable boxes in 2.1			
▶ 2.1 Municipality: <b>Head, Clara &amp; Maria</b> <input checked="" type="checkbox"/>	Subdivision Lot(s) No.:		
Former Township: <b>Head</b> <input checked="" type="checkbox"/>	Subdivision Plan No.:		
Lot(s) No.: <b>Part lots 16 and 17</b>	Part(s) No.: <b>4,5,6 and part 3 on 49R-9187</b>		
Concession: <b>10</b>	Reference Plan No.: <b>49R- 8373</b>		
Civic Address of subject lands/Road Name:			
<b>140 Jennings Road, Mackey, Ontario K0j 2b0</b>			
▶ 2.2 Are there any existing easements or restrictive covenants affecting the subject land? <b>Yes</b> <input checked="" type="checkbox"/> If Yes, describe each easement or covenant and its effect.			
<b>unopened road allowance (part 5, lot 16) and hydro right of way on part 6</b>			
<b>3. PURPOSE OF THIS APPLICATION</b>			
▶ 3.1 Type and purpose of proposed transaction (✓ appropriate box):			
<input checked="" type="checkbox"/> Creation of a New Lot	<input type="checkbox"/> Lot Addition/Lot Line Adjustment (see also 3.3)	<input type="checkbox"/> Create Easement/Right-of-Way	<input type="checkbox"/> A Charge/Mortgage
<input type="checkbox"/> A Lease	<input type="checkbox"/> A Correction of Title	<input type="checkbox"/> Other (Please Specify)	
▶ 3.2 Name of person(s), if known, to whom land or interest in land is to be transferred, leased or charged:			
<b>Dustin Villeneuve</b>			

4. INFORMATION REGARDING THE LAND INTENDED TO BE SEVERED, THE LAND TO BE RETAINED AND THE LAND TO BE ADDED TO (if applicable)							
▶ 4.1 Dimensions		<b>Severed</b>	select measure- ment	<b>Retained</b>	select measure- ment	<b>Lands being added to</b>	select measure- ment
	Road Frontage	53.22	m	30.00	m	--	--
	Depth	217.48	--	<i>irregular</i>	--	--	--
	Area	1.0900	ha	5.9500	ha	--	--
▶ 4.2 Use of the property	Existing Use(s)	vacant		residential			
	Proposed Use(s)	residential		residential			
▶ 4.3 Buildings or Structures	Existing	pole shed		home, 2 pole sheds, one quonset hut			
	Proposed	dwelling		same			
▶ 4.4 Official Plan Designation		Rural		Rural			
4.5 Current Zoning		General Provisions		General Provisions			

▶ 4.6 Access (✓ appropriate space)		Severed	Retained	Lands being added to
	Provincial Highway	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Municipal road, maintained all year	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Municipal road, seasonally maintained	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	County road	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Crown road	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Other public road	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Registered right of way (see 4.7)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Private Road (Unregistered) (see 4.7)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Water Access (see below)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
If water access only, state the parking and docking facilities to be used and the approximate distance of these facilities from the subject land and the nearest public road (attach schedule if more room is required):				
4.7 If access to the subject land is not by a public road, you MUST include proof of your right of access. (include deed).				
Will a road extension be required?		No	<input checked="" type="checkbox"/>	

		Severed	Retained	Lands being added to
▶ 4.8 Water Supply (✓ type of existing service OR type that would be used if lands were to be developed)	Publicly owned and operated piped water system	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Privately owned and operated individual well	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Privately owned and operated communal well	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Lake or other water body	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Other means	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	▶ 4.9 Sewage Disposal (✓ type of existing service OR type that would be used if lands were to be developed)	Publicly owned and operated sanitary sewage system	<input type="checkbox"/>	<input type="checkbox"/>
Privately owned and operated individual septic system		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Privately owned and operated communal septic system		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Privy		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other means		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
▶ 4.10 Other Services (✓ if service is available)	Electricity	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	School Busing	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Garbage Collection	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

**5. PROVINCIAL POLICY STATEMENT**

▶ 5.1 Is the requested consent consistent with the Provincial Policy Statement issued under Section 3(1) of the Planning Act? **Yes**

**6. HISTORY OF THE SUBJECT LAND**

▶ 6.1 Has the subject land ever been the subject of an application for approval of a Plan of Subdivision under Section 51 of the Planning Act, or an application for Consent (Severance) under Section 53 of the Planning Act? **Yes**

If you answered **Yes** in 6.1, and if you **Know**, please specify the file number of the application.

**B278/1986(A) & B279/1986(B), B280/1986(C), B203/2005(1), B204/2005(2) & B205/2005(3) B136/1988, B158/91, B047/2006**

6.2 If this application is a re-submission of a previous consent application, describe how it has been changed from the original application and provide the previous file number.

▶ 6.3 Has any land been severed from the parcel originally acquired by the current owner of the subject land? **No**   
 If **Yes**, provide for each parcel severed, the date of transfer, the name of the transferee and the land use on the severed land:

Severed Parcel	Date of Transfer	Name of Transferee	Severed Land Use

<b>7. OTHER CURRENT APPLICATIONS</b>	
▶ 7.1	Is the subject land the subject of any other application under the Planning Act such as an additional Application for Consent (ie. severance), Zoning By-Law amendment, Official Plan amendment, Minister's Zoning order, Minor Variance, or approval of a Plan of Subdivision? <b>Yes</b> <input checked="" type="checkbox"/>
If <b>Yes</b> , and if <b>Known</b> , specify the appropriate file number and status of the application.	
Type of Application: <b>Application for Consent</b> <input type="checkbox"/>	File # (if known):
Number of Applications: <i>1 concurrent severance application</i>	Status (if known):

<b>8. SKETCH</b>	
▶ 8.1	Please attach a sketch to the one original and seven duplicate consent applications. Each sketch shall have the severance parcel outlined in red and the retained parcel in green.
▶ 8.2	The sketch shall show the following information: <ul style="list-style-type: none"> <li>a. the boundaries and dimensions of any land abutting the subject land that is owned by the owner of the subject land;</li> <li>b. the approximate distance between the subject land and the nearest township lot line or landmark, such as a bridge or railway crossing;</li> <li>c. the boundaries and dimensions of the subject land, the part that is intended to be severed and the part that is intended to be retained;</li> <li>d. the location of all land previously severed from the parcel originally acquired by the current owner of the subject land;</li> <li>e. the approximate location of all natural and artificial features (for example, buildings, railways, roads, watercourses, drainage ditches, banks of rivers or streams, wetlands, wooded areas, wells and septic tanks*) that are <ul style="list-style-type: none"> <li>i. located on the subject lands and on land that is adjacent to it, and</li> <li>ii. in the applicant's opinion may affect the application;</li> </ul> </li> <li>f. the current uses of land that is adjacent to the subject land (for example residential, agricultural or commercial);</li> <li>g. the location, width and name of any roads within or abutting the subject land indicating whether it is an unopened road allowance, a public traveled road, a private road or a right-of-way;</li> <li>h. if access to the subject land will be by water only, the location of the parking and boat docking facilities to be used; and</li> <li>i. the location and nature of any easement affecting the subject land.</li> </ul>
* Please show the location of any well, septic tank, septic field, or weeping bed on both the severed and retained parcels and the setbacks for any existing well, septic tank, septic field and/or weeping bed from the proposed new lot line.	

<b>9. OTHER INFORMATION</b>	
9.1	Is there any other information that you think may be useful to the County of Renfrew or other agencies in reviewing this application? If so, explain below or attach on a separate page.
<b>studies are being provided for the disposition of Consent Policy and Mineral Aggregate Concerns</b> <b>An email from the MTO showing no concerns for the new lots will be provided.</b>	

10. AFFIDAVIT OR SWORN DECLARATION OF APPLICANT

▶ 10.1 Affidavit or Sworn Declaration for the Prescribed Information

I, Ernest Villeneuve Jr. of the Township  of Head, Clara, Maria  
in the County of  of Renfrew solemnly declare that the information required by O. Regulation 547/06 and  
all other information required in this application, including supporting documentation, are true and I make this solemn declaration  
conscientiously believing it to be true and knowing that it is of the same force and effect as if made under oath and by virtue of the  
**Canada Evidence Act.**

Ernest Villeneuve Jr.

Signature of Applicant

Sworn (or declared) before me at the United Townships of Head, Clara & Maria  
in the County of Renfrew  
this 15 day of April, 20 21

Chauvette Toope

A Commissioner for Taking Affidavits, etc.

Commissioner for taking Affidavits  
in and for the courts of Ontario by  
virtue of my current position as Clerk at  
The United Townships of Head, Clara & Maria  
in the County of Renfrew.

**NOTE: One of the purposes of the Planning Act is to provide for planning processes that are open, accessible, timely and efficient. Accordingly, all written submissions, documents, correspondence, e-mails or other communications (including your name and address) form part of the public record and will be disclosed/made available by the County to such persons as the County sees fit, including anyone requesting such information. Accordingly, in providing such information, you shall be deemed to have consented to its use and disclosure as part of the planning process.**





**11. OWNER'S AUTHORIZATION IF THE OWNER IS NOT MAKING THE APPLICATION**  
 (Please complete either 11.1 or 11.2 whichever is applicable.)

▶ 11.1 If the owner is not making the application, the following owner's authorization is required.

**AUTHORIZATION OF OWNER(S) FOR AGENT TO MAKE THE APPLICATION**

I, \_\_\_\_\_, am the owner(s) of the land that is the subject of this application for a consent and I/we authorize \_\_\_\_\_ to make this application and provide instruction/information on my/our behalf.

_____	_____	_____	
Date		Signature of Owner	
_____	_____	_____	
Date		Signature of Owner	

▶ 11.2 If the owner is a Corporation, and is not making the application, the following owner's authorization is required.

**CORPORATE AUTHORIZATION OF OWNER(S) FOR AGENT TO MAKE THE APPLICATION**

I, \_\_\_\_\_, am an Officer/Director of the Corporation that is the owner of the land that is the subject of this Application for Consent, and I hereby authorize \_\_\_\_\_ to make this application and provide instruction/information on behalf of the Corporation.

**Name of Corporation:** \_\_\_\_\_

_____	_____	_____	
Date		Signature of Corporate Representative & Title	
_____	_____	_____	
Date		Signature of Corporate Representative & Title	

(I/We have authority to bind the corporation in the absence of a corporate seal.)

**FOR OFFICE USE ONLY**

Committee File No.: ..... B72/21 (1) .....

Hearing Date (if appl.): ..... .....

Date of Receipt of Application: ..... May 31/21 .....

Date deemed complete: ..... May 31/21 .....

Checked by: ..... [Signature] .....

Authorization of Owner Received: Yes  No  N/A

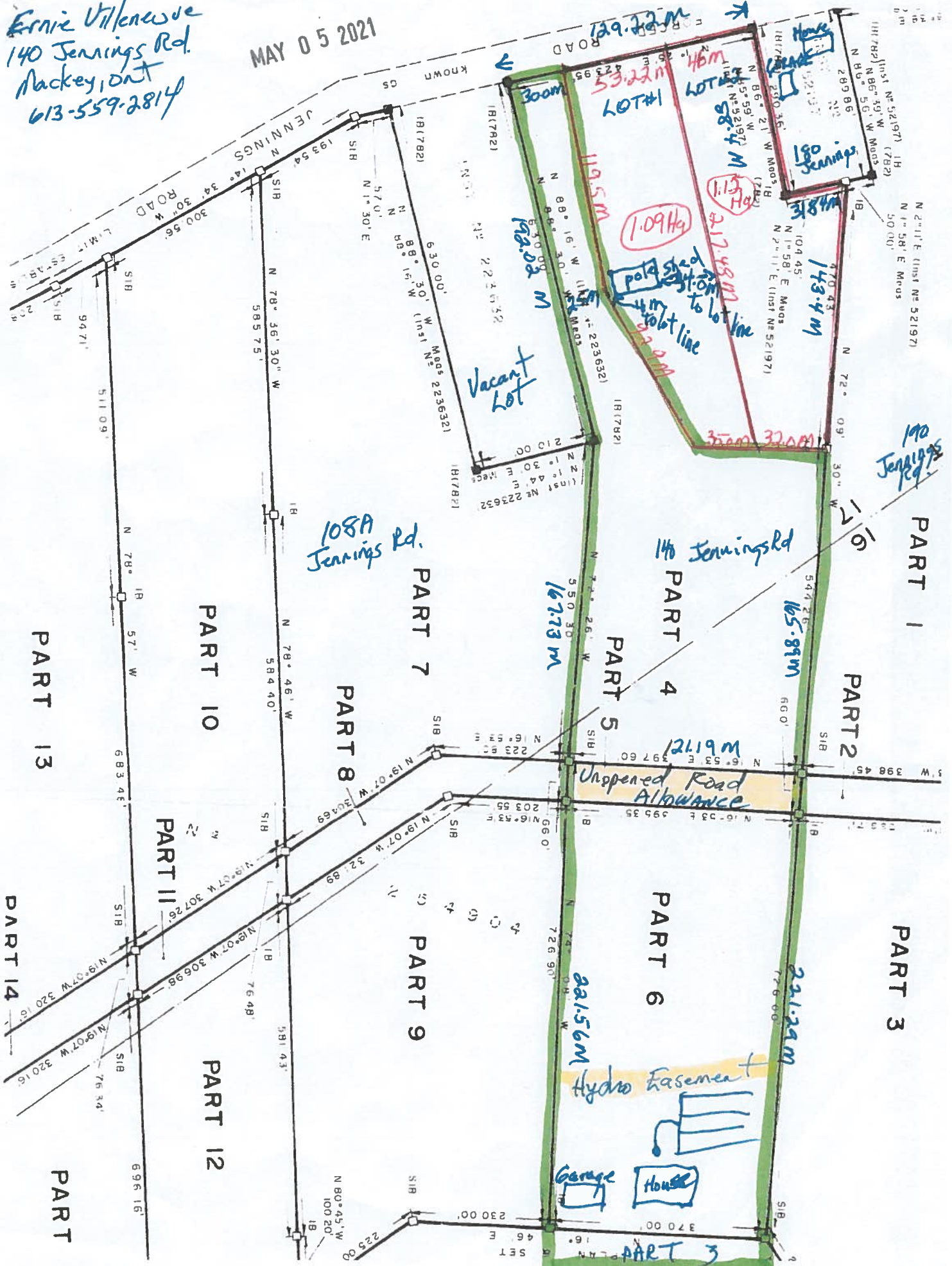
Date: May 26/21 Alana Zador .....

Secretary-Treasurer, Land Division Committee



Ernie Villeneuve  
 140 Jennings Rd.  
 Mackey, Ont  
 613-559-2814

MAY 05 2021



Re. severance application

Ernest Villeneuve

140 Jennings Road

Mackey, ON KOJ 2B0

United Townships of Head, Clara, and Maria

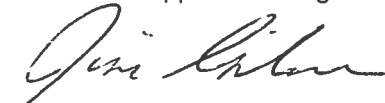
The County of Renfrew official plan dated March 26, 2020 shows a poorly defined mineral aggregate area bordered on the north by Plains Camp Road and on the east by Jennings Road.

Some of this designated area is located on private land that is currently zoned as residential/recreational consisting of an area of 364 A and is bisected by Jennings Road.

The quantity and quality of the sand in this mineral aggregate designated area is unknown.

The proposed severance would not in any way have any effect on this loosely defined mineral aggregate resource. The likelihood of this area ever becoming a commercial aggregate source is extremely remote.

I have reviewed draft documents authored by Mr. Villeneuve and am prepared to recommend that his severance application be granted.



Jim Gibson

C.E.T. civil

OACETT # 7249

Re. severance application

Ernest Villeneuve

140 Jennings Road

Mackey, ON K0J 2B0

United Townships of Head, Clara, and Maria

The application for severance provided by Mr. Villeneuve meets the terms of the Official plan of the County of Renfrew, section 14.3 (5), specifically that a plan of subdivision is not required.

This application is for the severance of the original lot into two additional lots which

- Front onto a year round serviced Municipal road.
- Have adequate room to provide for a separate well and septic system for each lot.
- Have no visible water drainage sources on the proposed lots or anywhere near the proposed lots that would require a drainage study.
- Will have no effect on any adjacent lots.
- Will not create a need for any additional Municipal services.
- Will benefit the Municipality and the County through increased tax revenue.

I would recommend this severance application be granted.



Jim Gibson

C.E.T. civil

OACETT # 7249



Ernie Villeneuve <erniev.ev@gmail.com>

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**Re: lot severance on Jennings Rd**

1 message

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**Kapusta, Stephen (MTO)** <Stephen.Kapusta@ontario.ca>  
To: Ernie Villeneuve <erniev.ev@gmail.com>

29 March 2021 at 09:31

Good Morning Ernie,

This severance is pretty far from the highway. I don't have any concerns with this moving forward.

Sincerely,

**Stephen Kapusta MCIP, RPP**

Senior Project Manager

Highway Corridor Management

Ministry of Transportation - Eastern Region

1355 John Counter Boulevard

Postal Bag 4000

Kingston, ON K7L 5A3

Phone (613)545-4834

Mobile (613)539-7068

Fax (613)540-5106

Toll Free 1(800)267-0295

[Stephen.Kapusta@Ontario.ca](mailto:Stephen.Kapusta@Ontario.ca)

\*Coronavirus Note: I will be working from home for the foreseeable future. Please contact me by mobile phone 613-539-7068.

---

**From:** Ernie Villeneuve <erniev.ev@gmail.com>

**Sent:** March 29, 2021 9:28 AM

**To:** Kapusta, Stephen (MTO) <Stephen.Kapusta@ontario.ca>

**Subject:** lot severance on Jennings Rd

**CAUTION -- EXTERNAL E-MAIL - Do not click links or open attachments unless you recognize the sender.**

Good morning Stephen

I plan to sever 2 lots from my existing property at 140 Jennings Rd. Because it is within 800 meters of hwy17 Renfrew County Planning has stated I need clearance from you before proceeding. Please see attached and provide comments

thank you

Ernie Villeneuve Jr.

140 Jennings Rd

Mackey, Ontario

613-602-2814

B73/21(2)



Name of Approval Authority:  
**County of Renfrew**  
 9 International Drive,  
 Pembroke, ON K8A 6W5  
 Tel: 613-735-3204  
 Fax: 613-735-2081  
 Toll Free: 1-800-273-0183  
[www.countyofrenfrew.on.ca](http://www.countyofrenfrew.on.ca)

**APPLICATION FOR CONSENT**  
 Under Section 53 of the Planning Act

Please print and complete or (✓) appropriate box(es). Fields outlined in red are required fields to be completed  
 Black arrows (▶) denote prescribed information required under Ontario Regulation 197/96.

MAY 03 2021

<b>1. OWNER INFORMATION (Please use additional page for owners with different addresses.)</b>			
▶ 1.1 Name of Owner(s): <b>Ernest Villeneuve Jr.</b>			
Mailing Address: <b>140 Jennings Road</b>	Town/City: <b>Mackey</b>	Province: <b>ON</b>	Postal Code: <b>K0J 2B0</b>
Telephone No.: (Home) <b>(613) 559-2814</b>	(Work) <b>(613) 602-2814</b>	(Fax)	
Email Address: <b>erniev.ev@gmail.com</b>			
▶ 1.2 Name of Owner's Authorized Agent (if applicable):			
Mailing Address:	Town/City:	Province: <b>ON</b>	Postal Code:
Telephone No.: (Home)	(Work)	(Fax)	
Email Address:			
1.3 Please specify to whom all communications should be sent: <b>Owner</b> <input checked="" type="checkbox"/>			
<b>2. DESCRIPTION OF THE SUBJECT LAND (Severed and Retained)</b>			
Complete applicable boxes in 2.1			
▶ 2.1 Municipality: <b>Head, Clara &amp; Maria</b> <input checked="" type="checkbox"/>	Subdivision Lot(s) No.:		
Former Township: <b>Head</b>	Subdivision Plan No.:		
Lot(s) No.: <b>Part lots 16 and 17</b>	Part(s) No.: <b>4,5,6 and part 3 on 49R-9187</b>		
Concession: <b>10</b>	Reference Plan No.: <b>49R- 8373</b>		
Civic Address of subject lands/Road Name:			
<b>140 Jennings Road, Mackey, Ontario K0j 2b0</b>			
▶ 2.2 Are there any existing easements or restrictive covenants affecting the subject land? <b>Yes</b> <input checked="" type="checkbox"/> If Yes, describe each easement or covenant and its effect.			
<b>unopened road allowance (part 5, lot 16) and hydro right of way on part 6</b>			
<b>3. PURPOSE OF THIS APPLICATION</b>			
▶ 3.1 Type and purpose of proposed transaction (✓ appropriate box):			
<input checked="" type="checkbox"/> Creation of a New Lot	<input type="checkbox"/> Lot Addition/Lot Line Adjustment (see also 3.3)	<input type="checkbox"/> Create Easement/Right-of-Way	<input type="checkbox"/> A Charge/Mortgage
<input type="checkbox"/> A Lease	<input type="checkbox"/> A Correction of Title	<input type="checkbox"/> Other (Please Specify)	
▶ 3.2 Name of person(s), if known, to whom land or interest in land is to be transferred, leased or charged:			
<b>Derrick Villeneuve And Darwin Villeneuve</b>			

4. INFORMATION REGARDING THE LAND INTENDED TO BE SEVERED, THE LAND TO BE RETAINED AND THE LAND TO BE ADDED TO (if applicable)							
▶ 4.1 Dimensions		<b>Severed</b>	select measure- ment	<b>Retained</b>	select measure- ment	<b>Lands being added to</b>	select measure- ment
	Road Frontage	46.00	m	30.00	m	--	--
	Depth	217.48	--	irregular	--	--	--
	Area	1.1200	ha	5.9500	ha	--	--
▶ 4.2 Use of the property	Existing Use(s)	vacant		residential			
	Proposed Use(s)	residential		residential			
▶ 4.3 Buildings or Structures	Existing	vacant		home, 2 pole sheds, one quonset hut			
	Proposed	dwelling		same			
▶ 4.4 Official Plan Designation		Rural		Rural			
4.5 Current Zoning		General Provisions		General Provisions			

▶ 4.6 Access (✓ appropriate space)		Severed	Retained	Lands being added to
	Provincial Highway	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Municipal road, maintained all year	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Municipal road, seasonally maintained	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	County road	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Crown road	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Other public road	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Registered right of way (see 4.7)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Private Road (Unregistered) (see 4.7)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Water Access (see below)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
If water access only, state the parking and docking facilities to be used and the approximate distance of these facilities from the subject land and the nearest public road (attach schedule if more room is required):				
4.7 If access to the subject land is not by a public road, you MUST include proof of your right of access. (include deed).				
Will a road extension be required?		No	<input checked="" type="checkbox"/>	

▶ 4.8 Water Supply (✓ type of existing service OR type that would be used if lands were to be developed)		Severed	Retained	Lands being added to
	Publicly owned and operated piped water system	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Privately owned and operated individual well	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Privately owned and operated communal well	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Lake or other water body	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Other means	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
▶ 4.9 Sewage Disposal (✓ type of existing service OR type that would be used if lands were to be developed)	Publicly owned and operated sanitary sewage system	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Privately owned and operated individual septic system	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Privately owned and operated communal septic system	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Privy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Other means	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
▶ 4.10 Other Services (✓ if service is available)	Electricity	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	School Busing	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Garbage Collection	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

**5. PROVINCIAL POLICY STATEMENT**

▶ 5.1 Is the requested consent consistent with the Provincial Policy Statement issued under Section 3(1) of the Planning Act? **Yes**

**6. HISTORY OF THE SUBJECT LAND**

▶ 6.1 Has the subject land ever been the subject of an application for approval of a Plan of Subdivision under Section 51 of the Planning Act, or an application for Consent (Severance) under Section 53 of the Planning Act? **Yes**

If you answered **Yes** in 6.1, and if you **Know**, please specify the file number of the application.

**B278/1986(A) & B279/1986(B), B280/1986(C), B203/2005(1), B204/2005(2) & B205/2005(3) B136/1988, B158/91, B047/2006**

6.2 If this application is a re-submission of a previous consent application, describe how it has been changed from the original application and provide the previous file number.

▶ 6.3 Has any land been severed from the parcel originally acquired by the current owner of the subject land? **No**   
If **Yes**, provide for each parcel severed, the date of transfer, the name of the transferee and the land use on the severed land:

Severed Parcel	Date of Transfer	Name of Transferee	Severed Land Use



<b>7. OTHER CURRENT APPLICATIONS</b>	
▶ 7.1 Is the subject land the subject of any other application under the Planning Act such as an additional Application for Consent (ie. severance), Zoning By-Law amendment, Official Plan amendment, Minister's Zoning order, Minor Variance, or approval of a Plan of Subdivision? <b>Yes</b> <input checked="" type="checkbox"/>	
If Yes, and if Known, specify the appropriate file number and status of the application.	
Type of Application: <b>Application for Consent</b> <input checked="" type="checkbox"/>	File # (if known):
Number of Applications: <b>1 concurrent Severance application</b>	Status (if known):

<b>8. SKETCH</b>	
▶ 8.1 Please attach a sketch to the one original and seven duplicate consent applications. Each sketch shall have the severance parcel outlined in red and the retained parcel in green.	
▶ 8.2 The sketch shall show the following information:	
<ul style="list-style-type: none"> <li>a. the boundaries and dimensions of any land abutting the subject land that is owned by the owner of the subject land;</li> <li>b. the approximate distance between the subject land and the nearest township lot line or landmark, such as a bridge or railway crossing;</li> <li>c. the boundaries and dimensions of the subject land, the part that is intended to be severed and the part that is intended to be retained;</li> <li>d. the location of all land previously severed from the parcel originally acquired by the current owner of the subject land;</li> <li>e. the approximate location of all natural and artificial features (for example, buildings, railways, roads, watercourses, drainage ditches, banks of rivers or streams, wetlands, wooded areas, wells and septic tanks*) that are <ul style="list-style-type: none"> <li>i. located on the subject lands and on land that is adjacent to it, and</li> <li>ii. in the applicant's opinion may affect the application;</li> </ul> </li> <li>f. the current uses of land that is adjacent to the subject land (for example residential, agricultural or commercial);</li> <li>g. the location, width and name of any roads within or abutting the subject land indicating whether it is an unopened road allowance, a public traveled road, a private road or a right-of-way;</li> <li>h. if access to the subject land will be by water only, the location of the parking and boat docking facilities to be used; and</li> <li>i. the location and nature of any easement affecting the subject land.</li> </ul>	
* Please show the location of any well, septic tank, septic field, or weeping bed on both the severed and retained parcels and the setbacks for any existing well, septic tank, septic field and/or weeping bed from the proposed new lot line.	

<b>9. OTHER INFORMATION</b>	
9.1 Is there any other information that you think may be useful to the County of Renfrew or other agencies in reviewing this application? If so, explain below or attach on a separate page.	
<p><b>Studies will be provided for the disposition of Consent Policy and Mineral Aggregate Concerns</b>  <b>An email from MTO will also be provided showing no concerns for the new lots.</b></p>	

10. AFFIDAVIT OR SWORN DECLARATION OF APPLICANT

▶ 10.1 Affidavit or Sworn Declaration for the Prescribed Information

I, Ernest Villeneuve Jr. of the Township  of Head, Clara, Maria in the County of  of Renfrew solemnly declare that the information required by O. Regulation 547/06 and all other information required in this application, including supporting documentation, are true and I make this solemn declaration conscientiously believing it to be true and knowing that it is of the same force and effect as if made under oath and by virtue of the **Canada Evidence Act.**

Ernest Villeneuve Jr.  
Signature of Applicant

Sworn (or declared) before me at the United Townships of Head, Clara & Maria in the County of Renfrew this 15 day of April, 2021

Chaulotte Toope  
A Commissioner for Taking Affidavits, etc.

Commissioner for taking Affidavits  
in and for the courts of Ontario by  
virtue of my current position as Clerk at  
The United Townships of Head, Clara & Maria  
in the County of Renfrew.

**NOTE: One of the purposes of the Planning Act is to provide for planning processes that are open, accessible, timely and efficient. Accordingly, all written submissions, documents, correspondence, e-mails or other communications (including your name and address) form part of the public record and will be disclosed/made available by the County to such persons as the County sees fit, including anyone requesting such information. Accordingly, in providing such information, you shall be deemed to have consented to its use and disclosure as part of the planning process.**



**11. OWNER'S AUTHORIZATION IF THE OWNER IS NOT MAKING THE APPLICATION**  
 (Please complete either 11.1 or 11.2 whichever is applicable.)

▶ 11.1 If the owner is not making the application, the following owner's authorization is required.

**AUTHORIZATION OF OWNER(S) FOR AGENT TO MAKE THE APPLICATION**

I, \_\_\_\_\_, am the owner(s) of the land that is the subject of this application for a consent and I/we authorize \_\_\_\_\_ to make this application and provide instruction/information on my/our behalf.

_____	_____
Date	Signature of Owner
_____	_____
Date	Signature of Owner

▶ 11.2 If the owner is a Corporation, and is not making the application, the following owner's authorization is required.

**CORPORATE AUTHORIZATION OF OWNER(S) FOR AGENT TO MAKE THE APPLICATION**

I, \_\_\_\_\_, am an Officer/Director of the Corporation that is the owner of the land that is the subject of this Application for Consent, and I hereby authorize \_\_\_\_\_ to make this application and provide instruction/information on behalf of the Corporation.

Name of Corporation: \_\_\_\_\_

_____	_____
Date	Signature of Corporate Representative & Title
_____	_____
Date	Signature of Corporate Representative & Title

(I/We have authority to bind the corporation in the absence of a corporate seal.)

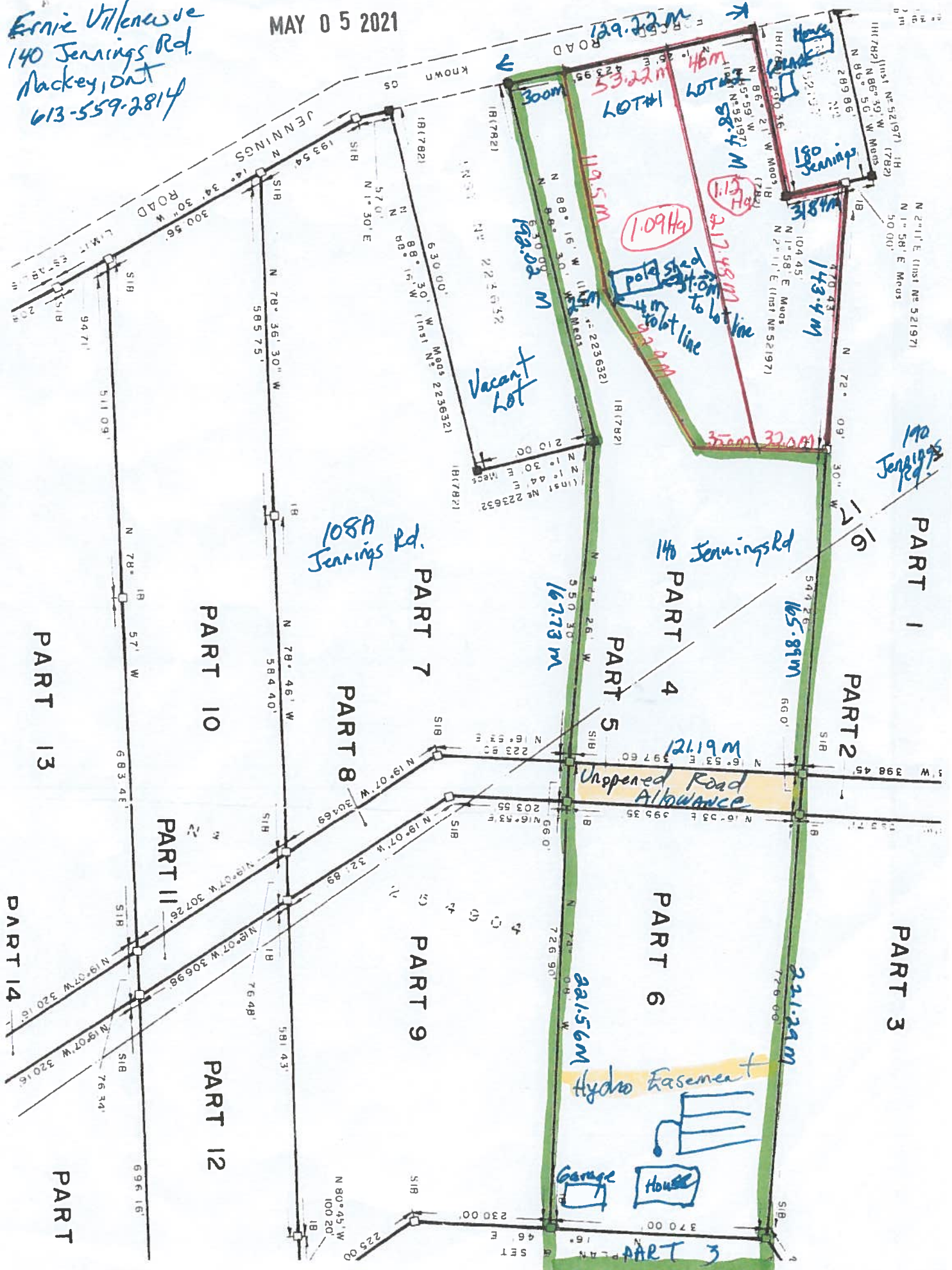
**FOR OFFICE USE ONLY**

Committee File No.: B73(21)(2)  
 Hearing Date (if appl.): \_\_\_\_\_  
 Date of Receipt of Application: May 3/21  
 Date deemed complete: May 3/21  
 Checked by: \_\_\_\_\_  
 Authorization of Owner Received: Yes  No  N/A   
 Date: May 26/21 Alana Zadow  
 Secretary-Treasurer, Land Division Committee



Ernie Villeneuve  
 140 Jennings Rd.  
 Mackey, Ont  
 613-559-2814

MAY 05 2021



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Re. severance application

Ernest Villeneuve

140 Jennings Road

Mackey, ON K0J 2B0

United Townships of Head, Clara, and Maria

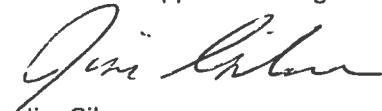
The County of Renfrew official plan dated March 26, 2020 shows a poorly defined mineral aggregate area bordered on the north by Plains Camp Road and on the east by Jennings Road.

Some of this designated area is located on private land that is currently zoned as residential/recreational consisting of an area of 364 A and is bisected by Jennings Road.

The quantity and quality of the sand in this mineral aggregate designated area is unknown.

The proposed severance would not in any way have any effect on this loosely defined mineral aggregate resource. The likelihood of this area ever becoming a commercial aggregate source is extremely remote.

I have reviewed draft documents authored by Mr. Villeneuve and am prepared to recommend that his severance application be granted.



Jim Gibson

C.E.T. civil

OACETT # 7249

Re. severance application

Ernest Villeneuve

140 Jennings Road

Mackey, ON K0J 2B0

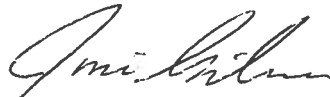
United Townships of Head, Clara, and Maria

The application for severance provided by Mr. Villeneuve meets the terms of the Official plan of the County of Renfrew, section 14.3 (5), specifically that a plan of subdivision is not required.

This application is for the severance of the original lot into two additional lots which

- Front onto a year round serviced Municipal road.
- Have adequate room to provide for a separate well and septic system for each lot.
- Have no visible water drainage sources on the proposed lots or anywhere near the proposed lots that would require a drainage study.
- Will have no effect on any adjacent lots.
- Will not create a need for any additional Municipal services.
- Will benefit the Municipality and the County through increased tax revenue.

I would recommend this severance application be granted.



Jim Gibson

C.E.T. civil

OACETT # 7249



Ernie Villeneuve <erniev.ev@gmail.com>

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**Re: lot severance on Jennings Rd**

1 message

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**Kapusta, Stephen (MTO)** <Stephen.Kapusta@ontario.ca>  
To: Ernie Villeneuve <erniev.ev@gmail.com>

29 March 2021 at 09:31

Good Morning Ernie,

This severance is pretty far from the highway. I don't have any concerns with this moving forward.

Sincerely,

**Stephen Kapusta MCIP, RPP**

Senior Project Manager  
Highway Corridor Management  
Ministry of Transportation - Eastern Region  
1355 John Counter Boulevard  
Postal Bag 4000  
Kingston, ON K7L 5A3  
Phone (613)545-4834  
Mobile (613)539-7068  
Fax (613)540-5106  
Toll Free 1(800)267-0295  
[Stephen.Kapusta@Ontario.ca](mailto:Stephen.Kapusta@Ontario.ca)

\*Coronavirus Note: I will be working from home for the foreseeable future. Please contact me by mobile phone 613-539-7068.

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**From:** Ernie Villeneuve <erniev.ev@gmail.com>  
**Sent:** March 29, 2021 9:28 AM  
**To:** Kapusta, Stephen (MTO) <Stephen.Kapusta@ontario.ca>  
**Subject:** lot severance on Jennings Rd

**CAUTION -- EXTERNAL E-MAIL - Do not click links or open attachments unless you recognize the sender.**

Good morning Stephen

I plan to sever 2 lots from my existing property at 140 Jennings Rd. Because it is within 800 meters of hwy17 Renfrew County Planning has stated I need clearance from you before proceeding. Please see attached and provide comments

thank you  
Ernie Villeneuve Jr.  
140 Jennings Rd  
Mackey, Ontario  
613-602-2814

**NOTICE OF AN APPLICATION FOR CONSENT  
(Land Severance)  
Section 53(5)(a) of the Planning Act and O. Reg. 197/96**

**TAKE NOTICE** that the County of Renfrew has received an application for consent under Section 53(1) of the Planning Act for the following lands:

Application Number:	<b>B72/21(1) &amp; B73/21(2)</b>
Location of Subject Lands:	<b>Part Lots 16 &amp; 17, Concession 10, Head</b>
Municipality:	<b>Township of Head, Clara &amp; Maria</b>
Name of Applicant:	<b>Ernest Villeneuve Jr.</b>

**PURPOSE AND EFFECT:**

The purpose and effect of the application is to sever two residential lots. B72/21(1) is proposed to be 1.12 ha. (2.76 ac.) in size and B73/21(2) is proposed to be 1.09 ha. (2.69 ac.) in size.. A key map showing the approximate location of the proposed consent is on the reverse of this notice.

**OTHER RELATED INFORMATION:**

Pursuant to the Planning Act, this Notice of Application for Consent shall be given *to every landowner within 60 metres of the subject land and to prescribed persons and public bodies.*

**TO MAKE SUBMISSIONS:**

If you wish to make a written submission, please ensure that your letter/email contains your name, address, telephone number/email address and planning concerns/objections, and that it is addressed to the Secretary-Treasurer of the Land Division Committee of the County of Renfrew, 9 International Drive, Pembroke, Ontario K8A 6W5.

***NOTE: One of the purposes of the Planning Act is to provide for planning processes that are open, accessible, timely and efficient. Accordingly, all written submissions, documents, correspondence, e-mails or other communications (including your name and address) form part of the public record and will be disclosed/made available by the County to such persons as the County sees fit, including anyone requesting such information. Accordingly, in providing such information, you shall be deemed to have consented to its use and disclosure as part of the planning process.***

*If a person or public body that files an appeal of a decision of the Land Division Committee of the County of Renfrew in respect of the proposed consent does not make written submissions to the Land Division Committee of the County of Renfrew before it gives or refuses to give a provisional consent, the Ontario Land Tribunal (OLT) may dismiss the appeal.*

**NOTICE OF DECISION:**

If you wish to be notified of the decision of the Land Division Committee of the County of Renfrew in respect of the proposed consent, you must make a written request to the Secretary-Treasurer of the Land Division Committee of the County of Renfrew. Such request should contain your name, address, telephone number/email address.

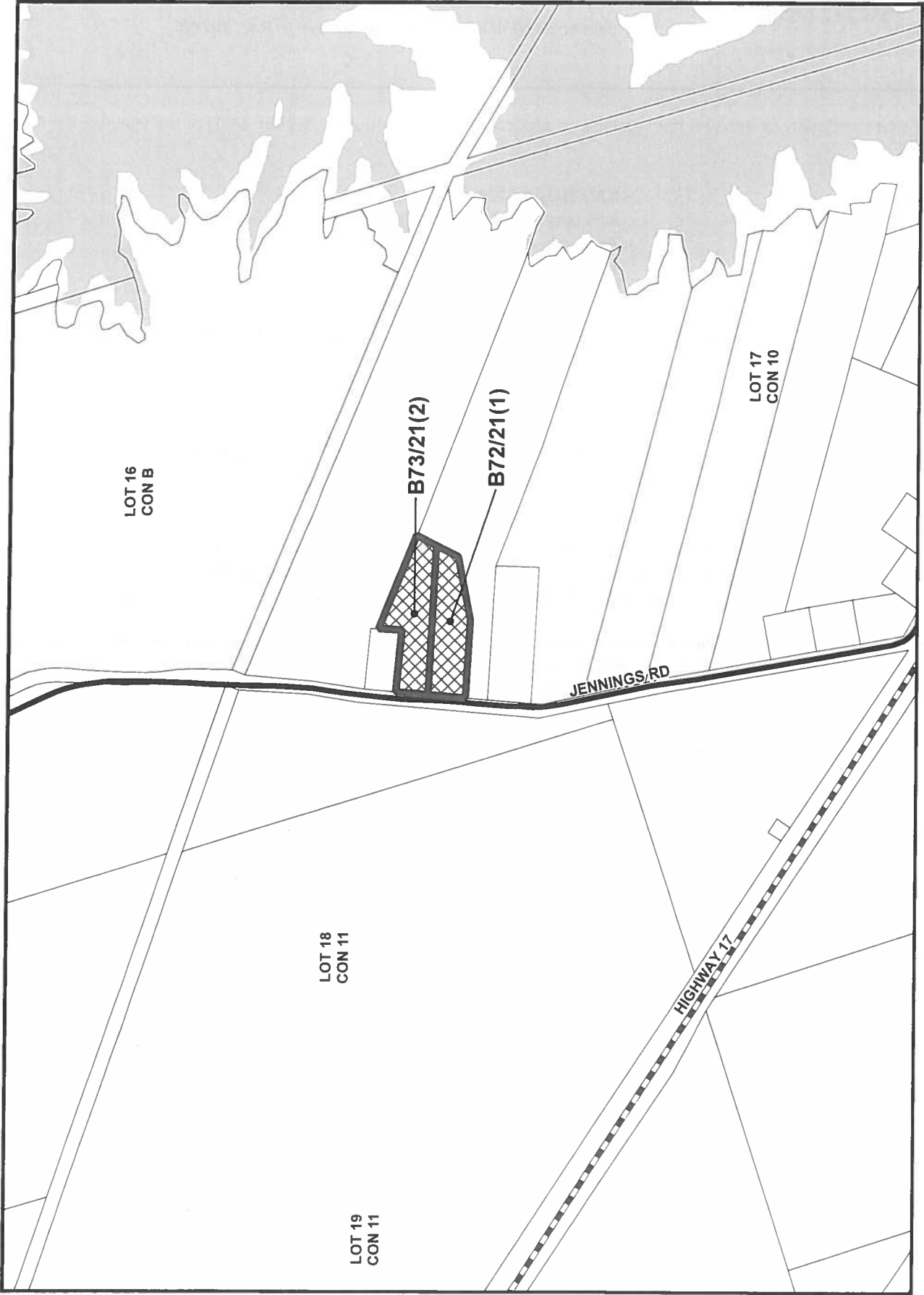
Please refer to the application number in all correspondence and communications.

**ADDITIONAL INFORMATION:**

Additional information concerning this consent application is available for public inspection during office hours at the offices of the Development and Property Department of the County of Renfrew, 9 International Drive, Pembroke, Ontario or you may contact the Secretary-Treasurer of Land Division by telephone at (613) 735-3204 or toll-free 1-800-273-0183. Office Hours are Monday to Friday 8:00 a.m. to 4:00 p.m.

Dated at the County of Renfrew this 16<sup>th</sup> day of July, 2021.





**KEY MAP**  
 Township of HEAD, CLARA, MARIA  
 (geographic Township of Head)

1 centimeter = 75 meters



United Townships of Head, Clara & Maria Council

Report to Council

Type of Decision									
Meeting Date	Friday, July 23, 2021			Report Date	Wednesday, July 14, 2021				
Decision Required		Yes	X	No	Priority		High	X	Low
Direction		Information Only		X	Type of Meeting	X	Open		Closed
<b>Report #21/06/18/1102 – Clerk-Treasurer Performance Appraisal</b>									

**Subject:** Performance appraisal for current Clerk-Treasurer

**Recommendation:** That Council complete the attached Performance Appraisal for the current Clerk-Treasurer

**Background/Executive Summary:**

The contract for the current Clerk-Treasurer states that a performance appraisal will be completed at the end of her contract term. As the term is coming to an end, a performance appraisal has been provided to Council to complete.

The attached document has been provided to Mayor Grills by George Cuff as the current 360 format is not appropriate in this situation. Also, considering that the current Clerk-Treasurer will not be continuing in this position, any reference to setting future goals relating to this position has been removed.

The purpose of this review is to provide honest and valuable feedback to the currently Clerk-Treasurer to assist in future personal and professional growth.

It is requested that the completed document be returned directly to the Clerk-Treasurer in advance of the July 23<sup>rd</sup> Council meeting.

**Enclosures:**

Clerk-Treasurer Performance Review

Approved and Recommended by the Clerk

Charlotte Toope,  
Clerk/Treasurer

# The United Townships of Head, Clara & Maria



## Performance Appraisal

### Clerk-Treasurer

Name of Clerk-Treasurer: \_\_\_\_\_

Date Appointed to Position: \_\_\_\_\_

Date of Appraisal Meeting: \_\_\_\_\_

#### **Purpose of a Performance Evaluation Process**

This performance evaluation of the Clerk-Treasurer is a valued instrument of this Council and is used in order to:

- ✚ Underline the importance which the Council places on its relationship with the Clerk-Treasurer
- ✚ Ensure that both the Council and Clerk-Treasurer understand essential components/competencies of this position
- ✚ Provide a balanced format that is deemed acceptable and useful to both parties and one that serves the purpose of outlining requirements and ensuring sound and regular feedback

#### **Performance Evaluation Content**

A review of the Clerk-Treasurer's performance should embrace a number of areas. These include the following:

- ✚ Assistance to Council in understanding its governance role
- ✚ Relationship building with the Mayor
- ✚ Policy advice and leadership on key issues
- ✚ Fiscal management
- ✚ Leadership of the municipal employee team

- ✚ Team selection, assessment, training, mentoring
- ✚ Development of community relationships
- ✚ Accomplishment of goals
- ✚ Areas for improvement

**Guidance to Performance Assessment Factors**

Rate each factor according to your perception of the performance of the Clerk-Treasurer in the past year. Please provide narrative comments or examples to illustrate, if possible.

**RATING CRITERIA:**

1. Outstanding
2. Above Standard
3. Standard
4. Below Standard
- N/A - Not Applicable

**1. Assistance to Council in understanding its governance role**

- a) *Taking all available and prudent steps to ensure that this Council is aware of its role as governors of the system*
- b) *Identifying the needs/priorities of this Council*
- c) *Committing to equal treatment/courtesy/assistance*
- d) *Providing advice on potential areas of conflict/pecuniary issues*
- e) *Seeking to develop a relationship based on mutual respect, trust and integrity*
- f) *Ensuring access to relevant training programs for Council members*
- g) *Being responsive to the feedback and input received from members of Council*
- h) *Communicating advice to Council that will assist it in its governance responsibilities*
- i) *Communicating any issues of concern to Council impacting its relationship to the administration*
- j) *Monitoring legal implications of issues; being aware of Council's legal and legislative requirements*
- k) *Ensuring ready access to useful policy-based information*
- l) *Maintaining appropriate boundaries; assuring equal treatment*

*m) Ensuring an ongoing degree of open communication with Council;  
presenting reasonable and professional views in a straight-forward yet  
pleasant manner.*

Rating: \_\_\_\_\_

Comments:

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**2. Relationship building with the Mayor**

- a) Identifying concerns of the Mayor; addressing his/her expectations, style and needs issues*
- b) Ensuring the apolitical nature of the relationship clear (including no personal connection to outgoing Mayor)*
- c) Identifying areas of potential overlap & strategies to address*
- d) Ongoing briefings and meetings held on regular basis*

Rating: \_\_\_\_\_

Comments:

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**3. Policy advice & leadership on the key issues**

- a) Assistance in identifying key issues; offering strategic advice addressing such issues*

- b) *Ensuring both Council and administration aware of importance of policy development*
- c) *Providing quality advice and guidance to Council on identified issues*
- d) *Coordination and preparation of draft policy statements*
- e) *Strength of administrative leadership as observed in terms of the Clerk-Treasurer's decision-making ability (e.g. decisiveness, quality of decisions)*
- f) *Implementing approved policy; monitoring policy implications*
- g) *Review/monitoring of financial controls/audit reports/business plan and budget*

Rating: \_\_\_\_\_

Comments:

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4. **Fiscal management**

- a) *Ensuring the development of a comprehensive, inclusive and transparent process of business planning and budgeting*
- b) *Ensuring that Council provides guidance to the administration in the development of both plans and budgets*
- c) *Providing Council with accurate, comprehensive advice on the current status of the fiscal condition of the Municipality*
- d) *Advising Council on the status of any changes required by the external auditor; acting promptly on audit recommendations*

Rating: \_\_\_\_\_

Comments:

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**5. Leadership of the administrative/employee team**

- a) *Providing ongoing, consistent leadership to staff*
- b) *Communicating effectively and regularly; providing ongoing guidance/direction*
- c) *Making administrative decisions within constraints of bylaw/policies*
- d) *Providing inspiration and modeling of a desire to be the best*
- e) *Delegating/empowering within reasonable limits*
- f) *Supervising direct reports and expecting results*
- g) *Disciplining behavior and correcting promptly*
- h) *Ensuring sound corporate communications*
- i) *Ensuring that staff are involved in the process of developing goals and priorities appropriate to their positions*

Rating: \_\_\_\_\_

Comments:

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**6. Discharge of all legislative and bylaw requirements**

- a) *Developing a sound policy-based approach to recruitment & selection*
- b) *Ensuring a planned approach to training/development*
- c) *Attending suitable conferences/courses as an example*
- d) *Fulfilling all Act and Bylaw requirements*

Rating: \_\_\_\_\_

Comments:

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**7. Development of community relationships**

- a) *Maintaining a positive profile in the United Townships of Head, Clara & Maria's jurisdiction as the senior administrative spokesperson*
- b) *Ensuring that Council members and the Mayor have access to sound advice regarding community concerns*
- c) *Maintaining contact with other administrative leaders in the County of Renfrew and with key administrative leaders throughout the Province as required*
- d) *Developing a positive/constructive rapport with media*
- e) *Ensuring the development of administrative protocol to develop courteous relationships with the public*

Rating: \_\_\_\_\_

Comments:

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Additional Comments:

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*Signatures of the Mayor and Clerk-Treasurer to indicate completion of the process:*

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*Signature of the Clerk-Treasurer*

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*Signature of Mayor (or designate)*

*Date* \_\_\_\_\_

## The United Township of Head, Clara and Maria

### By-law # 2021-xxxx

#### A Clean and Clear Property By-law

Whereas “You never get a 2<sup>nd</sup> chance to make a 1<sup>st</sup> impression”

Whereas Section 5.2, Rural Objectives of the *Renfrew County Official Plan*, objective 1 is “To preserve the open space, rural character, topography and landscape of the Rural area”.

Whereas the *Municipal Act, 2001*

*Section 127* authorizes the councils of municipalities to pass By-Laws to a) require the cleaning or clearing of the land, not including buildings, or to clear refuse or debris from the land, not including buildings, b) to regulate when and how these matters shall be done, c) prohibit the depositing of refuse or debris on land without the consent of the owner or occupant, and d) define “refuse” for the purpose of this section.

*Section 131* authorizes councils of municipalities to pass By-laws to prohibit and regulate the use of any land for the storage of motor vehicles for the purpose of wrecking or dismantling them or salvaging parts from them for sale or other disposition.

*Section 10* authorizes the councils of municipalities to pass By-Laws for the economic, social and environmental well-being of the municipality and the health, safety and well-being of persons

*Section 391* authorizes the councils of municipalities to impose fees or charges for services or activities provided by or done by or on behalf of it

And **Whereas** the Municipal Council of the Townships of Head, Clara and Maria has deemed it appropriate to establish a By-law to ensure the beauty and pristine nature of the municipality is recovered and maintained for the portion of properties visible from Highway 17 or from the street/road frontage of any property in the Municipality. This By-law shall be named the *Clean and Clear Property By-law*”.

#### **Definitions:**

“**Building**” includes:

- a) a structure occupying an area greater than ten (10) square metres (equivalent to 108 square feet) consisting of a wall, roof and floor or any of them or a structural system serving that function, including all plumbing, works, fixtures and service systems appurtenant to it;

- b) a structure occupying an area of ten (10) square metres (equivalent to 108 square feet) or less, that contains plumbing, including the plumbing appurtenant to it; and
- c) any structure designated in the Ontario Building Code as a “building”.

**“By-Law”** means this By-Law, as it may be amended from time to time. The References and the Schedules attached to this By-Law are considered integral parts of this By-law.

**“Council”** means the Municipal Council for the Townships of Head, Clara and Maria.

**“Debris”** includes the following:

- a) material of any kind which has been discarded by its rightful owner including furniture and appliances
- b) litter
- c) items which cannot be used for their rightful or originally intended purpose due to their placement or situation
- d) an unlicensed item or unlicensed items
- e) inoperative vehicle or inoperative vehicles or vehicle parts including tires and watercraft
- f) construction debris
- g) recovered or recycled materials including firewood, which are haphazardly strewn about and not stored or piled neatly
- h) dead and/or decaying trees, that due to their location or situation on private property may be a health or safety hazard to public property or the users of public property

**“Dwelling”** means a building or structure, any part of which is or is intended to be used for the purpose of human habitation and includes a building that would be used or intended to be used for such purposes.

**“Lot”** means a separately transferable parcel of land in any zone as defined within the Head, Clara and Maria Zoning By-law.

**“Notice”** means the written notice referenced in this By-Law.

**“Occupier”** means any occupant of the property in question with authority to act on behalf of the registered owner/occupier; any person authorized by the registered owner to act on his or her behalf; any lessee or occupant of the property who, under the terms of a lease or occupancy agreement, is required to repair and maintain the property in accordance with the standards for the maintenance and occupancy of property; and any mortgagee or receiver and manager or trustee in bankruptcy with possession and control of the property.

**“Officer”** means a person within the administration of the Townships who has been appointed as an officer for the purposes of the enforcement of any or all of the Township’s By-Laws. For the purposes of this By-law the Officer is the Chief Building Official (CBO)

**“Owner”** means the registered owner of the property in question identified in the Land Registry Office of the Ministry of Consumer and Commercial Relations.

**“Police Officer”** means a chief of police or any other police officer in a police service that is appointed for enforcing or carrying out the provisions of this by-law;

**“Public Property”** means any property owned by the federal government, provincial government or the Townships of Head, Clara and Maria.

**“Property Standards Committee”** means a Committee comprised of 2 Members of Council and 2 Members of the Public (appointed by Council) at a regular Council meeting. Terms of reference for this committee will be established.

**“Township”** means The Corporation of the United Townships of Head, Clara and Maria and includes its entire geographic area.

**“Vacant Lot”** means a Lot which contains no occupied buildings.

**“Unlicensed Items”** means items which cannot be used for their rightful or originally intended purpose due to lack of license, registration or other requirement, including but not limited to insurance coverage and mechanical safety certificate. This definition excludes bona fide collectors’ items or antiques (for example, classic cars), provided they are in the active process of being restored or preserved and stored neatly.

**“Unsafe Debris”** means debris which is situated on private property in such a manner as to cause an immediate safety concern to members of the general public.

**“Yard”** means the land in common ownership with, and around or appurtenant to, a residential or non-residential building, which is used or capable of being used in connection with the property. The definition includes any land which is in common ownership with the lot on which the building is situated, and is actually used in connection with the property.

**“Visible”** means apparent to the naked eye from a standing position on the shoulder of the highway, road or street and encompasses everything within the observer’s peripheral vision.

## **Interpretation**

## **Rules:**

Wherever this By-Law refers to a person or thing with reference to gender or the gender neutral, the intention is to read the By-Law with the gender applicable to the circumstances.

References to items in the plural include the singular, as applicable.

The word “include” is not to be read as limiting the phrases or descriptions that precede it.

**Statutes:** References to laws in this By-Law are meant to refer to the Statutes, as amended from time to time, that are applicable within the Province of Ontario

**Severability:** If a court or tribunal of competent jurisdiction declares any portion of this By-Law to be illegal or unenforceable, that portion of this By-Law will be considered to be severed from the balance of the By-Law, which will continue to operate in full force and effect.

**Notice:** Where the CBO becomes aware of a situation via complaint where the owner and/or occupier of a vacant lot, or a yard, has allowed debris to accumulate on that property, he or she may issue a written notice to that owner and/or occupier in accordance with this By-Law.

All complaints submitted shall be in writing and shall include the date, name of complainant, contact information of the complainant, address of the property believed to be in contravention and the complainant’s signature, to be provided for the purpose of evidence in the event that the matter proceeds to court.

**Contents of Notice:** The notice shall:

- give the address of the yard or vacant lot (or the legal description of the property) where the debris has accumulated;
- define with reasonable particularity and detail the material on the yard or vacant lot which is considered to be debris;
- prescribe a time period which is not less than 72 hours and is not more than thirty (30) days, within which the owner and/or occupier is required to remove the debris from the yard or vacant lot; and
- prescribe notice regarding the administration fee charges.

**To Whom Notice is Sent:** The Notice shall be sent to every owner and/or occupier of the vacant lot or yard. The Notice shall be sent to the last known address of the owner and/or occupier registered with the Township of Head, Clara and Maria. The notice will also be sent to the Municipal Clerk to be forwarded to the Property Standards Committee Chair.

**Method of Delivery of Notice:** The notice, and any subsequent written notice amending or withdrawing the notice, may be delivered by any one or more of the following methods:

- personal delivery to the person to whom it is addressed;
- personal or couriered delivery to either an adult person, or to the mailbox, of the residential address of the addressee;

- delivery by registered or certified mail;
- delivery by facsimile transmission;
- or posted in a weather-resistant fashion in a conspicuous location at the site which is the subject matter of the notice.

**Deemed Delivery:**

- Where a notice is personally delivered, it is considered to have been delivered at the date and time at which it was handed to the addressee.
- Where a notice is personally delivered to the residential address of the addressee, it is considered to have been delivered on the next business day following the date of delivery.
- Where a notice is delivered by registered or certified mail, it is deemed to have been delivered on the fifth day after the day of mailing.
- Where a notice is delivered by facsimile, it is considered to have been delivered on the next business day following the date showing on the proof of transmission document.
- Where a notice is posted on occupied property, it is considered to have been delivered the next business day following the date it is posted.
- Where a notice is posted on unoccupied property, it is considered to have been delivered five (5) days after the date it is posted.

**Amendment of Notice Time:** Where an owner and/or occupier is making reasonable effort to comply with a notice, but requires more time within which to complete the removal of the debris, the **Property Standards Committee** may, at their discretion, approve up to two (2) time period extensions pursuant to this section of the By-Law. Each extension shall be for a time period no longer than thirty (30) days. In those circumstances, written notice of the change to the original notice shall be delivered to all persons who received the original notice.

**Withdrawal of Notice:** Where an owner and/or occupier has complied with the notice within the appropriate time frame, the CBO will withdraw the notice by sending written notice of the withdrawal to all persons who received the original NOTICE.

**Unsafe Conditions:**

- 1.1. **Unsafe Debris:** Where any part of the debris in question is unsafe debris, section 1.2 applies.
- 1.2. **Immediate Action:** The CBO is specifically authorized to take immediate steps, or to cause immediate steps to be taken, to eliminate the danger associated with the unsafe debris and any costs expended shall be the responsibility of the owner or occupier of the subject property

- 1.3. **Limited Authorization:** The authorization provided by section 1.2 of this By-Law is limited only to such steps as are required to remove the unsafe debris.
- 1.4. **Cost Recovery:** Where section 1.2 of this By-Law is invoked, all costs associated with the work, including any Administration Fee, shall be added to the tax roll of the property from which the danger was eliminated, and shall be collected in like manner as municipal taxes as well as an administration fee as set out in Schedule “A” to this By-law.

**Offenses:**

- No owner and/or occupier of a lot or yard shall allow debris to accumulate on their property.
- The failure of any owner and/or occupier to comply with a notice within the time frame specified in that notice, constitutes an offence.
- No person shall hinder or obstruct, or attempt to hinder or obstruct, any person exercising a power or performing a duty under this By-Law.

**Enforcement:** This By-Law may be enforced by either the CBO or a Police Officer.

**Penalty:** Any person who contravenes any provision of this By-Law is guilty of an offence, and upon conviction, is liable to a fine in accordance with the provisions of the Provincial Offences Act, 1990 c.P33 and to any other applicable penalty.

**Court Order:** If this By-Law is contravened and a conviction entered, the court in which the conviction has been entered and any court of competent jurisdiction thereafter may, in addition to any other remedy and to any penalty that is imposed, make an order prohibiting the continuation or repetition of the offence by the person convicted.

**Township May Complete Work:** Where an owner and/or occupier fails to comply with a notice within the specified time frame, the Municipal Officer may, in addition to any enforcement of this By-Law, cause the Township’s forces or contracted forces to complete the work required by the notice, without further notice to the owner and/or occupier.

**Cost Recovery:** All costs associated with the work completed for unsafe conditions or expired notices shall be added to the tax roll of the property which is the subject matter of the notice and shall be collected in like manner as municipal taxes as well as an administration fee as set out in Schedule “A”.

**Administration of By-Law:** Unless otherwise indicated in this By-Law, the administration of this By-Law is assigned to the CBO, who may delegate the performance of any of the Municipal Law Enforcement functions under this By-Law from time to time as required.

2. **Effective Date:** this By-Law shall come into force on the date it is finally passed.

READ A FIRST, SECOND AND THIRD TIME AND FINALLY PASSED THIS xx DAY OF  
xxxxx, xxxx.

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MAYOR

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CLERK



SCHEDULE "A"

PRESCRIBED ADMINISTRATION FEES

<b>OCCURRENCE</b>	<b>FEE</b>
Initial First Inspection	No Fee
Initial Final Inspection	No Fee
Subsequent Final Inspection	\$100.00
Second Offence Inspection	No Fee
Second Offence Final Inspection	\$200.00
Third Offence Inspection	No Fee
Third Offence Final Inspection	\$400.00
Fourth Offence Inspection	No Fee
Fourth Offence Final Inspection	\$800.00
Fifth Offence Inspection	No Fee
Fifth Offence Final Inspection	\$1,200.00

Note: For all subsequent offences to the fifth offense, the Final Inspection Fee shall be multiplied by two times the previous final inspection fee levied.

Note: Where change to the ownership or occupation of the property as the case may be, transpires and the owner or occupier at the time of the offense as the case may be, ceases to be an owner or occupier of the subject property as the case may be, the occurrence cycle shall be reset to zero offences.

July 16, 2021

United Townships of Head, Clara & Maria  
15 Township Hall Road  
Stonecliffe, ON  
K0J 2K0

**PRIVATE AND CONFIDENTIAL**

Dear Members of Council:

**Re: Audit of the December 31, 2020 Financial Statements**

The objective of an audit is to obtain reasonable assurance whether the financial statements are free of material misstatement and it is not designed to identify matters that may be of interest to management in discharging its responsibilities. In addition, an audit cannot be expected to disclose defalcations and other irregularities and it is not designed to express an opinion as to whether the systems of internal control established by management have been properly designed or have been operating effectively.

Please note that under Canadian generally accepted auditing standards we must report significant deficiencies to those charged with governance.

This letter is not exhaustive, and deals with the more important matters that came to our attention during the audit. Minor matters were discussed verbally with your staff. There are no significant deficiencies to report at this time.

We would like to express our appreciation for the co-operation and assistance which we received during the course of our audit from your employees.

We shall be pleased to discuss with you further any matters mentioned in this report at your convenience.

This communication is prepared solely for the information of management and is not intended for any other purpose. We accept no responsibility to a third party who uses this communication.

Yours very truly,



Peter Harrington, CPA, CA

**Welch LLP**

Welch LLP – Chartered Accountants  
P.O. Box 757 - 270 Lake Street, Pembroke, Ontario K8A 6X9  
T: 613 735 1021 F: 613 735 2071 W: www.welchllp.com  
An Independent Member of BKR International

**INDEPENDENT AUDITOR'S REPORT**

To the Members of Council, Inhabitants and Ratepayers of

**UNITED TOWNSHIPS OF HEAD, CLARA & MARIA***Opinion*

We have audited the consolidated financial statements of the United Townships of Head, Clara & Maria (the Township), which comprise the consolidated statement of financial position as at December 31, 2020, and the consolidated statements of operations, change 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 Township as at December 31, 2020 and the results of its consolidated operations, changes in net financial assets and 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 *Auditor's Responsibilities for the Audit of the Consolidated Financial Statements* section of our report. We are independent of the Township in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our 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 Consolidated Financial Statements*

Management is responsible for the preparation and fair presentation of the 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 consolidated 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 Township's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Township or to cease operations, or has no realistic alternative but to do so.

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

*Auditor's Responsibilities for the Audit of the Consolidated 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 auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian 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 consolidated financial statements.

**DRAFT**

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 Township'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 Township's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Township 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 Township to express an opinion on the consolidated 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.

CHARTERED PROFESSIONAL ACCOUNTANTS  
LICENSED PUBLIC ACCOUNTANTS

Pembroke, Ontario  
July 23, 2021

Welch LLP

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**UNITED TOWNSHIPS OF HEAD, CLARA & MARIA**  
**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**AS AT DECEMBER 31, 2020**

DRAFT

	<u>2020</u>	<u>2019</u>
<b>FINANCIAL ASSETS</b>		
Cash	\$ 1,412,423	\$ 1,343,139
Taxes receivable	178,693	96,960
Accounts receivable	<u>37,057</u>	<u>19,720</u>
	<u>1,628,173</u>	<u>1,459,819</u>
 <b>LIABILITIES</b>		
Accounts payable and accrued liabilities	106,632	78,474
Provision for landfill closure and post-closure liabilities (Note 3)	388,000	351,000
Deferred revenue (Note 4)	<u>79,994</u>	<u>60,517</u>
	<u>574,626</u>	<u>489,991</u>
 <b>NET FINANCIAL ASSETS</b>	 <u>1,053,547</u>	 <u>969,828</u>
 <b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets (Schedule 1)	972,084	1,018,075
Prepaid expenses	<u>19,739</u>	<u>24,112</u>
	<u>991,823</u>	<u>1,042,187</u>
 <b>ACCUMULATED SURPLUS (Note 5)</b>	 <u>\$ 2,045,370</u>	 <u>\$ 2,012,015</u>

(See accompanying notes and schedule)

**Welch** LLP

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**UNITED TOWNSHIPS OF HEAD, CLARA & MARIA**  
**CONSOLIDATED STATEMENT OF OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

DRAFT

	<u>Budget</u> <u>2020</u>	<u>Actual</u> <u>2020</u>	<u>Actual</u> <u>2019</u>
<b>REVENUE</b>			
Property taxation	\$ 510,000	\$ 496,288	\$ 511,437
Payment in lieu of taxes	158,820	161,780	168,295
Province and other government transfers	173,722	171,737	356,179
Gas tax funding and related investment income	7,523	7,542	15,840
Fees, service charges and donations	23,600	18,976	29,633
Investment income	-	12,349	14,874
Other	<u>60,330</u>	<u>37,577</u>	<u>27,627</u>
	<u>933,995</u>	<u>906,249</u>	<u>1,123,885</u>
<b>EXPENSES</b>			
General government	421,612	358,860	307,967
Protection to persons and property	118,660	112,116	113,591
Transportation services	230,362	199,831	189,337
Environmental services	109,895	127,779	76,372
Recreation and cultural services	53,466	72,614	83,186
Planning and development	-	1,694	1,016
	<u>933,995</u>	<u>872,894</u>	<u>771,469</u>
<b>EXCESS OF REVENUE OVER EXPENSES</b>	-	33,355	352,416
<b>ACCUMULATED SURPLUS, BEGINNING OF YEAR</b>	<u>2,012,015</u>	<u>2,012,015</u>	<u>1,659,599</u>
<b>ACCUMULATED SURPLUS, END OF YEAR</b>	<u>\$ 2,012,015</u>	<u>\$ 2,045,370</u>	<u>\$ 2,012,015</u>

(See accompanying notes and schedule)

**Welch** LLP

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UNITED TOWNSHIPS OF HEAD, CLARA & MARIA  
 CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS  
 FOR THE YEAR ENDED DECEMBER 31, 2020

DRAFT

	Budget <u>2020</u>	Actual <u>2020</u>	Actual <u>2019</u>
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ _____ -	\$ <u>33,355</u>	\$ <u>352,416</u>
Amortization of tangible capital assets	-	45,991	49,413
Changes in level of prepaid expenses	_____ -	<u>4,373</u>	<u>4,835</u>
	_____ -	<u>50,364</u>	<u>54,248</u>
<b>INCREASE IN NET FINANCIAL ASSETS</b>	-	83,719	406,664
<b>NET FINANCIAL ASSETS, BEGINNING OF YEAR</b>	_____ -	<u>969,828</u>	<u>563,164</u>
<b>NET FINANCIAL ASSETS, END OF YEAR</b>	\$ _____ -	\$ <u>1,053,547</u>	\$ <u>969,828</u>

(See accompanying notes and schedule)

Welch LLP

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**UNITED TOWNSHIPS OF HEAD, CLARA & MARIA**  
**CONSOLIDATED STATEMENT OF CASH FLOWS**  
**YEAR ENDED DECEMBER 31, 2020**

DRAFT

	<u>2020</u>	<u>2019</u>
<b>CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES</b>		
Excess of revenue over expenses	\$ 33,355	\$ 352,416
Non-cash items included in excess of revenue over expenses:		
Amortization of tangible capital assets	45,991	49,413
	79,346	401,829
Changes in the level of:		
Taxes receivable	(81,733)	(26,267)
Accounts receivable	(17,337)	150,363
Prepaid expenses	4,373	4,835
Accounts payable and accrued liabilities	28,158	(54,805)
Solid waste landfill closure and post-closure liability	37,000	(19,000)
Deferred revenue	19,477	43,985
	69,284	500,940
<b>INCREASE IN CASH</b>	69,284	500,940
<b>CASH AT BEGINNING OF YEAR</b>	1,343,139	842,199
<b>CASH AT END OF YEAR</b>	\$ 1,412,423	\$ 1,343,139

(See accompanying notes and schedule)

**Welch** LLP

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**UNITED TOWNSHIPS OF HEAD, CLARA & MARIA**

**SCHEDULE OF TANGIBLE CAPITAL ASSETS**

YEAR ENDED DECEMBER 31, 2020

**SCHEDULE 1**

	<u>Land</u>	<u>Land Improvements</u>	<u>Buildings</u>	<u>Machinery and Equipment</u>	<u>Vehicles</u>	<u>Linear Assets</u>	<u>2020</u>	<u>2019</u>
<b>COST:</b>								
Balance, beginning of year	\$ 9,252	\$ 202,876	\$ 827,635	\$ 221,654	\$ 57,142	\$ 890,783	\$ 2,209,342	\$ 2,209,342
Acquisition of tangible capital assets	-	-	-	-	-	-	-	-
	<u>9,252</u>	<u>202,876</u>	<u>827,635</u>	<u>221,654</u>	<u>57,142</u>	<u>890,783</u>	<u>2,209,342</u>	<u>2,209,342</u>
<b>ACCUMULATED AMORTIZATION:</b>								
Balance, beginning of year	-	59,690	244,562	147,583	47,235	692,197	1,191,267	1,141,854
Annual amortization	-	8,470	18,028	10,588	3,436	5,469	45,991	49,413
	-	<u>68,160</u>	<u>262,590</u>	<u>158,171</u>	<u>50,671</u>	<u>697,666</u>	<u>1,237,258</u>	<u>1,191,267</u>
<b>NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS</b>	<u>\$ 9,252</u>	<u>\$ 134,716</u>	<u>\$ 565,045</u>	<u>\$ 63,483</u>	<u>\$ 6,471</u>	<u>\$ 193,117</u>	<u>\$ 972,084</u>	<u>\$ 1,018,075</u>
<b>2019 NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS</b>	<u>\$ 9,252</u>	<u>\$ 143,186</u>	<u>\$ 583,073</u>	<u>\$ 74,071</u>	<u>\$ 9,907</u>	<u>\$ 198,586</u>	<u>\$ 1,018,075</u>	

(See accompanying notes)

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**UNITED TOWNSHIPS OF HEAD, CLARA & MARIA**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2020**

**DRAFT**

The United Townships of Head, Clara & Maria is an incorporated municipality in the Province of Ontario. The United Township conducts its operations as described by the provisions of provincial statutes such as the Municipal Act, Municipal Affairs Act and related legislation.

**NOTE 1 SIGNIFICANT ACCOUNTING POLICIES**

The consolidated financial statements of the United Townships of Head, Clara & Maria are the representations of management, prepared in accordance with Canadian public sector accounting standards for local governments established by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants. Significant aspects of the accounting policies adopted by the United Townships are as follows:

**Reporting Entity**

These consolidated financial statements reflect the assets, liabilities, revenues and expenditures, changes in fund balances and change in financial position of the reporting entity. This entity is comprised of the municipal operations plus all of the organizations that are owned or controlled by the Township and are, therefore, accountable to the Township Council for the administration of their financial affairs and resources. Included with the municipality are the following:

United Townships of Head, Clara and Maria Library Board

**Basis of Accounting**

The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable. Expenses are recognized as they are incurred and measurable based upon receipt of goods or services and/or the legal obligation to pay.

Funds from external parties and earnings thereon restricted by agreement or legislation are accounted for as deferred revenue until used for the purpose specified.

Government transfers, contributions and other amounts are received from third parties pursuant to legislation, regulation or agreement and may only be used for certain programs, in the completion of specific work, or for the purchase of tangible capital assets. In addition, certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred, services performed or the tangible capital assets are acquired.

**Use of Estimates**

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Management makes accounting estimates when determining the estimated useful life of its tangible capital assets and landfill sites, and its allowance for doubtful accounts. Where measurement uncertainty exists, the financial statements have been prepared within reasonable limits of materiality. Actual results could differ from these estimates.

UNITED TOWNSHIPS OF HEAD, CLARA & MARIA  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2020

**DRAFT**

**NOTE 1 SIGNIFICANT ACCOUNTING POLICIES (cont'd)**

**Landfill Closure and Post-closure Liabilities**

The United Townships are required to fund the closure of its landfill site and provide for post-closure care of the facility. Closure and post-closure activities include the final clay cover, landscaping, as well as surface and ground water monitoring, leachate control, and visual inspection. The requirement is being provided for over the estimated remaining life of the landfill site based on usage.

**Government Transfers**

Government transfers are the transfer of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return.

Government transfers are 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 eligibility criteria have been met, and reasonable estimates of the amounts can be determined.

**Requisition Over-levy and Under-levy**

Over-levies and under-levies arise from the difference between the actual property tax levy made to cover each requisition and the actual amount requisitioned.

If the actual levy exceeds the requisition, the over-levy is accrued as a liability and property tax revenue is reduced. Where the actual levy is less than the requisition amount, the under-levy is accrued as a receivable and as property tax revenue.

Requestion tax rates in the subsequent year are adjusted for any over-levies or under-levies of the prior year.

**Contaminated Sites Liability**

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of a contaminated site is recognized when a site is not in productive use and is management's estimate of the cost of post-remediation including operation, maintenance and monitoring.

**UNITED TOWNSHIPS OF HEAD, CLARA & MARIA**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2020**

**DRAFT**

**NOTE 1 SIGNIFICANT ACCOUNTING POLICIES (cont'd)**

**Non-Financial Assets**

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the normal course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the consolidated change in net financial assets for the year.

i) **Tangible Capital Assets**

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets is amortized on a straight-line basis over the estimated useful life as follows:

	<u>Years</u>
Land improvements	20-25
Buildings	20-60
Linear Assets	25-50
Machinery and equipment	25
Vehicles	10

Annual amortization is charged in the year of acquisition and not in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

ii) **Contributions of Tangible Capital Assets**

Tangible capital assets received as contributions are recorded at fair value at the date of receipt and also are recorded as revenue.

iii) **Natural Resources**

Natural resources that have not been purchased are not recognized as assets in the financial statements.

iv) **Methods Used for Determining the Costs**

The financial information recorded includes the actual or estimated historical cost of tangible capital assets. When historical cost records were not available, other methods were used to estimate the costs and accumulated amortization of the assets. The United Townships of Head, Clara & Maria applied a consistent method of estimating the replacement or reproduction cost of the tangible capital assets for which it did not have historical cost records, except in circumstances where it could be demonstrated that a different method would provide a more accurate estimate of the cost of a particular type of tangible capital asset. The Canada-wide Consumer Price Index was used to deflate the replacement or reproduction cost to estimate historical cost in the year of acquisition.

**UNITED TOWNSHIPS OF HEAD, CLARA & MARIA**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2020**

DRAFT

**NOTE 1 SIGNIFICANT ACCOUNTING POLICIES (cont'd)**

**Segment Disclosures**

The United Township was required to adopt Section PS 2700 - Segment Disclosures. A segment is defined as a distinguishable activity or group of activities for which it is appropriate to separately report financial information. Management has determined that existing disclosures in the consolidated statement of operations and within the related notes for both the prior and current years sufficiently disclose information of all appropriate segments and therefore no additional disclosure is required. Furthermore, due to the size of the organization disclosure may contravene privacy laws.

**NOTE 2 OPERATIONS OF SCHOOL BOARDS AND THE COUNTY OF RENFREW**

During 2020, property taxes and payments in lieu of taxes were collected by the United Townships of Head, Clara & Maria on behalf of the County of Renfrew and the School Boards. The amounts collected and remitted, which are not reflected in the consolidated financial statements, are as follows:

	<u>School Boards</u>	<u>County of Renfrew</u>
Taxation and user charges	\$ 1,268,839	\$ 781,463
Share of payments in lieu of taxes	<u>13,292</u>	<u>85,744</u>
Amount requisitioned	<u>\$ 1,282,131</u>	<u>\$ 867,207</u>

**NOTE 3 PROVISION FOR LANDFILL CLOSURE AND POST-CLOSURE COSTS**

The United Townships operate three landfill sites and as a result is liable for the closure and post-closure costs associated with each site. These consolidated financial statements recognize a liability for closure and post-closure care as each landfill site's capacity used to date. Specifically, usage is measured as cumulative capacity used versus total estimated capacity available. Furthermore, as costs are expected to be incurred in the future, expected closure and post-closure costs have been discounted using the United Townships' expected long term borrowing rate of 2.57%. The following summarizes the estimated closure and post-closure costs and remaining capacity of the United Townships landfill sites at December 31, 2020:

	<u>Stonecliffe</u>	<u>Bisset Creek</u>	<u>Deux Rivieres</u>	<u>Total</u>
Liability to date	\$ <u>276,000</u>	\$ <u>94,000</u>	\$ <u>18,000</u>	\$ <u>388,000</u>
Expected total expenditures	\$ <u>598,000</u>	\$ <u>1,735,000</u>	\$ <u>18,000</u>	\$ <u>2,351,000</u>
Amount remaining to be recognized	\$ <u>322,000</u>	\$ <u>1,641,000</u>	\$ <u>-</u>	\$ <u>1,963,000</u>
Remaining capacity of site in cubic metres	<u>7,743</u>	<u>43,525</u>	<u>Closed</u>	<u>51,268</u>
Remaining useful life of sites years	<u>18</u>	<u>58</u>	<u>Closed</u>	

The United Townships have reserved \$243,260 to finance the expected closure and post-closure care liabilities.

UNITED TOWNSHIPS OF HEAD, CLARA & MARIA  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2020

DRAFT

**NOTE 4 DEFERRED REVENUE**

Deferred revenue consists of the following:

	<u>2020</u>	<u>2019</u>
Gas tax funding	\$ 14,280	\$ 14,165
Seniors Community Grant funding	-	8,487
Main street revitalization	37,865	37,865
Covid 19 funding	<u>27,849</u>	<u>-</u>
	<u>\$ 79,994</u>	<u>\$ 60,517</u>

**NOTE 5 ACCUMULATED SURPLUS**

Accumulated surplus consists of the following:

	<u>2020</u>	<u>2019</u>
Unrestricted surplus	\$ 117,725	\$ 219,445
Internally restricted reserves	1,343,561	1,125,495
Provision for landfill closure and post-closure costs	(388,000)	(351,000)
Equity in tangible capital assets	<u>972,084</u>	<u>1,018,075</u>
	<u>\$ 2,045,370</u>	<u>\$ 2,012,015</u>

**NOTE 6 EXPENSES BY OBJECT**

The consolidated statement of operations reports expenses for the United Townships by function. The following is a summary of expenses by object.

	<u>2020</u>	<u>2019</u>
Salary and wages	\$ 352,653	\$ 279,866
Contracted services	230,924	221,040
Material and supplies	206,326	240,150
Provision for solid landfill closure and post-closure cost	37,000	(19,000)
Amortization of tangible capital assets	<u>45,991</u>	<u>49,413</u>
	<u>\$ 872,894</u>	<u>\$ 771,469</u>

**UNITED TOWNSHIPS OF HEAD, CLARA & MARIA**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2020**

**DRAFT**

**NOTE 7 COMMITMENTS**

**Policing Services**

The United Townships have contracted with the Province of Ontario for policing services. The contract cost for 2020 was \$87,439 (2019 - \$88,482).

**Municipal Fire Management Services**

The United Townships have contracted with the Province of Ontario for fire management services. The contract cost for 2020 was \$9,078 (2019 - \$8,945).

**NOTE 8 FINANCIAL INSTRUMENTS**

The United Township's financial instruments consist of cash, taxes receivable, accounts receivable, accounts payable and accrued liabilities.

**Risk**

It is management's opinion that the United Townships are not exposed to significant interest, currency or credit risks arising from its financial instruments.

**Fair Market Value**

The fair value of the United Township's financial instruments approximates their carrying value due to their short term nature.

**NOTE 9 CONTAMINATED SITES LIABILITY**

The United Townships has adopted PS3260 Liability for Contaminated Sites. The United Townships did not identify any financial liabilities in 2020 (2019 - \$NIL) as a result of this standard.

**NOTE 10 BUDGET FIGURES**

Budget established for capital projects are based on project-oriented basis, the cost of which may be carried out over one or more years. Although they may not be directly comparable with current year actual amounts, they have been reflected on the Consolidated Statement of Change in Net Financial Assets. Furthermore, the budget makes no provision for amortization expense and solid landfill closure and post-closure care.

**NOTE 11 ECONOMIC UNCERTAINTY**

In 2020, the Province of Ontario declared a state of emergency in response to public health concerns originating from the spread of the coronavirus. Due to these concerns, the Township was required to close recreation and library facilities to the public. At the date of issuing these financial statements, the Township has not re-opened these facilities to the public. The financial impact of the spread of the coronavirus on the Township is not yet known.

**INDEPENDENT AUDITOR'S REPORT**

To the members of

**UNITED TOWNSHIPS OF HEAD, CLARA & MARIA LIBRARY BOARD***Qualified Opinion*

We have audited the financial statements of the United Townships of Head, Clara & Maria Library Board (the Board), which comprise the statement of financial position as at December 31, 2020, and the statements of operations, 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 Board as at December 31, 2020 and the results of its operations 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 not-for-profit organizations, the Board derives revenue from fundraising activities, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Board. Therefore, we were not able to determine whether any adjustments might be necessary to fundraising revenue, excess of revenues over expenses, and cash flows from operations for the years ended December 31, 2020 and 2019, current assets as at December 31, 2020 and 2019, and net assets as at January 1 and December 31 for both the 2020 and 2019 years. Our audit opinion on the financial statements for the year ended December 31, 2020 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 *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Board in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our 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 audit opinion.

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

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

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



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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian 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 Board'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 Board's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Board 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.

CHARTERED PROFESSIONAL ACCOUNTANTS  
LICENSED PUBLIC ACCOUNTANTS

Pembroke, Ontario  
July 23, 2021

**UNITED TOWNSHIPS OF HEAD, CLARA & MARIA**  
**LIBRARY BOARD**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT DECEMBER 31, 2020**

DRAFT

	<u>2020</u>	<u>2019</u>
<b>ASSETS</b>		
Cash	\$ 22,835	\$ 20,829
Accounts receivable	171	217
Due from own municipality	<u>3,345</u>	<u>4,220</u>
	<u>26,351</u>	<u>25,266</u>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities	<u>408</u>	-
<b>NET FINANCIAL ASSETS</b>	25,943	25,266
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets (Schedule 1)	<u>8,838</u>	<u>11,544</u>
<b>ACCUMULATED SURPLUS (Note 2)</b>	<u>\$ 34,781</u>	<u>\$ 36,810</u>

(See accompanying notes and schedule)

Welch LLP

An Independent Member of BKR International

UNITED TOWNSHIPS OF HEAD, CLARA & MARIA  
LIBRARY BOARD  
STATEMENT OF OPERATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2020

DRAFT

	<u>2020</u>	<u>2019</u>
<b>REVENUE</b>		
Provincial and other government transfers	\$ 1,423	\$ 1,423
Fundraising, donations and fines	<u>5,228</u>	<u>8,870</u>
	<u>6,651</u>	<u>10,293</u>
<b>EXPENSES</b>		
Administration	5,974	9,275
Amortization of tangible capital assets	<u>2,706</u>	<u>3,773</u>
	<u>8,680</u>	<u>13,048</u>
<b>EXCESS OF EXPENSES OVER REVENUE</b>	(2,029)	(2,755)
<b>ACCUMULATED SURPLUS AT BEGINNING OF YEAR</b>	<u>36,810</u>	<u>39,565</u>
<b>ACCUMULATED SURPLUS AT END OF YEAR</b>	<u>\$ 34,781</u>	<u>\$ 36,810</u>

(See accompanying notes and schedule)

**Welch** LLP

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UNITED TOWNSHIPS OF HEAD, CLARA & MARIA  
LIBRARY BOARD  
STATEMENT OF CHANGE IN NET FINANCIAL ASSETS  
FOR THE YEAR ENDED DECEMBER 31, 2020

*DRAFT*

	<u>2020</u>	<u>2019</u>
<b>EXCESS OF EXPENSES OVER REVENUE</b>	\$ (2,029)	\$ (2,755)
Amortization of tangible capital assets	<u>2,706</u>	<u>3,773</u>
<b>INCREASE IN NET FINANCIAL ASSETS</b>	677	1,018
<b>NET FINANCIAL ASSETS AT BEGINNING OF YEAR</b>	<u>25,266</u>	<u>24,248</u>
<b>NET FINANCIAL ASSETS AT END OF YEAR</b>	<u>\$ 25,943</u>	<u>\$ 25,266</u>

(See accompanying notes and schedule)

**Welch** LLP

An Independent Member of BKR International

UNITED TOWNSHIPS OF HEAD, CLARA & MARIA  
LIBRARY BOARD  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED DECEMBER 31, 2020

DRAFT

	<u>2020</u>	<u>2019</u>
<b>CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES</b>		
Excess of expenses over revenues	\$ (2,029)	\$ (2,755)
Non-cash items included in excess of expenses over revenue		
Amortization of tangible capital assets	<u>2,706</u>	<u>3,773</u>
	677	1,018
Changes in the level of:		
Accounts receivable	46	1,620
Due from own municipality	875	(2,886)
Accounts payable and accrued liabilities	<u>408</u>	<u>(255)</u>
	<u>2,006</u>	<u>(503)</u>
<b>INCREASE (DECREASE) IN CASH</b>	2,006	(503)
<b>CASH AT BEGINNING OF YEAR</b>	<u>20,829</u>	<u>21,332</u>
<b>CASH AT END OF YEAR</b>	<u>\$ 22,835</u>	<u>\$ 20,829</u>

(See accompanying notes and schedule)

Welch LLP

An Independent Member of BKR International

UNITED TOWNSHIPS OF HEAD, CLARA & MARIA  
LIBRARY BOARD

SCHEDULE OF TANGIBLE CAPITAL ASSETS  
FOR THE YEAR ENDED DECEMBER 31, 2020  
SCHEDULE 1

	<u>Land Improvements</u>	<u>Machinery and equipment</u>	<u>Circulation</u>	<u>2020</u>	<u>2019</u>
<b>COST</b>					
Balance, beginning of year	\$ 9,008	\$ 28,472	\$ 41,944	\$ 79,424	\$ 79,424
<b>ACCUMULATED AMORTIZATION</b>					
Balance, beginning of year	4,534	23,480	39,866	67,880	64,107
Amortization	<u>360</u>	<u>819</u>	<u>1,527</u>	<u>2,706</u>	<u>3,773</u>
	<u>4,894</u>	<u>24,299</u>	<u>41,393</u>	<u>70,586</u>	<u>67,880</u>
<b>NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS</b>	<u>\$ 4,114</u>	<u>\$ 4,173</u>	<u>\$ 551</u>	<u>\$ 8,838</u>	<u>\$ 11,544</u>
<b>2019 NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS</b>	<u>\$ 4,474</u>	<u>\$ 4,992</u>	<u>\$ 2,078</u>	<u>\$ 11,544</u>	

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(See auditor's report and accompanying notes)

**UNITED TOWNSHIPS OF HEAD, CLARA & MARIA**  
**LIBRARY BOARD**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2020**

**DRAFT**

The Library board is a board of the United Townships of Head, Clara and Maria organized to direct the provision of Library services to residents of the United Township.

**NOTE 1 SIGNIFICANT ACCOUNTING POLICIES**

These financial statements are prepared by management in accordance with Canadian public sector accounting standards for local governments as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Professional Accountants. Significant aspects of the accounting policies adopted by the Board are as follows:

**Basis of Accounting**

The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable. Expenses are recognized as they are incurred and measurable based upon receipt of goods or services and/or the legal obligation to pay.

Funds from external parties and earnings thereon restricted by agreement or legislation are accounted for as deferred revenue until used for the purpose specified.

Government transfers, contributions and other amounts are received from third parties pursuant to legislation, regulation or agreement and may only be used for certain programs, in the completion of specific work, or for the purchase of tangible capital assets. In addition, certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred, services performed or the tangible capital assets are acquired.

**Use of Estimates**

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Management makes estimates when it estimates the useful life of its tangible capital assets. Where measurement uncertainty exists, the financial statements have been prepared within reasonable limits of materiality. Actual results could differ from those estimates.

**Government Transfers**

Government transfers are the transfer of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return.

Government transfers are 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 eligibility criteria have been met, and reasonable estimates of the amounts can be determined.

UNITED TOWNSHIPS OF HEAD, CLARA & MARIA  
LIBRARY BOARD  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2020

DRAFT

**NOTE 1 SIGNIFICANT ACCOUNTING POLICIES (cont'd)**

**Non-Financial Assets**

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the normal course of operations. The change in non-financial assets during the year, together with the excess of expenses over revenues, provides the change in net financial assets for the year.

i) **Tangible Capital Assets**

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets is amortized on a straight-line basis over the estimated useful life as follows:

	<u>Years</u>
Land improvements	25
Machinery and equipment	5-20
Circulation	5

Annual amortization is charged in the year of acquisition and the year of disposal.

ii) **Contribution of Tangible Capital Assets**

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and are also recorded as revenue.

**NOTE 2 ACCUMULATED SURPLUS**

Accumulated surplus consists of the following:

	<u>2020</u>	<u>2019</u>
Unrestricted surplus	\$ 2,054	\$ 1,377
Internally restricted reserves	23,889	23,889
Equity in tangible capital assets	8,838	11,544
	\$ 34,781	\$ 36,810



UNITED TOWNSHIPS OF HEAD, CLARA & MARIA

LIBRARY BOARD

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2020

**DRAFT**

**NOTE 3 FINANCIAL INSTRUMENTS**

The Board's financial instruments consist of cash, accounts receivable, amounts due from own municipality and accounts payable and accrued liabilities.

**Risk**

It is management's opinion that the Board is not exposed to significant interest, currency or credit risks arising from its financial instruments.

**Fair Market Value**

The fair value of the Board's financial instruments approximates their carrying value due to their short term nature.

**NOTE 4 BUDGET**

The Board did not prepare an approved budget for the year.

**NOTE 5 ECONOMIC UNCERTAINTY**

In 2020, the Province of Ontario declared a state of emergency in response to public health concerns originating from the spread of the coronavirus. At the date of issuing these financial statements, the Board has not re-opened the library to the public. The financial impact of the spread of the coronavirus on the Board is not yet known.