



**Northumberland County
Agriculture Advisory Group Meeting
Agenda
April 25, 2023 at 7:30 p.m.**

Zoom Conference Technology

<https://us06web.zoom.us/j/89266869226?pwd=VnpPR1Bad01WODZJbHZ5MkNEaXRtZz09>

Meeting ID: 892 6686 9226

Passcode: 842799

1-855 703 8985 Canada Toll-free

1) Welcome

- Catherine Barr, Account Manager – Municipal Stakeholder Relations, Municipal Property Assessment Corporation (MPAC)
- Terri Lyn Wright, Property Valuation Specialist
Municipal Property Assessment Corporation (MPAC)
- Dan Borowec, Director Economic Development, Tourism & Strategic Initiatives
- Dwayne Campbell, Manager Planning and Community Development/Chief Planner

2) Approval of the April 25, 2023 Agenda / Additional Items

3) Approval of the January 24, 2023 Minutes

4) Action Items and Follow Up from Previous Meeting

a) Municipal Drainage

ACTION: Drafting of the Tile Drainage policy pushed into 2023, Denise will circulate to the group for review in the coming months.

5) Communications

- N/A

6) New/Other Business

- a) **Changes to Farm Forestry Exemption (Presentation)**
Catherine Barr, MPAC & Terri Lyn Wright, MPAC
- b) **Broadband as a Utility**
Dan Borowec, Director Economic Development, Tourism & Strategic Initiatives
- c) **Bill 97 and Provincial Policy Statement - Proposed Planning Changes**
Dwayne Campbell, Manager Planning and Community Development/Chief Planner
- d) **Trent River Crossing and Surrounding Road Network
- Public Information Session**
Denise Marshall, Director Public Works
- e) **Northumberland County Agriculture Website Updates**
Jennifer Moore, CAO
- f) **County Governance & Advisory Committees (Presentation)**
Cheryl Sanders, Deputy Clerk

7) Agenda Items for Next Meeting

8) Next Meeting

- To be determined at the meeting.



**Northumberland County
Agriculture Advisory Group Meeting
Minutes
January 24, 2023 at 7:30 p.m.**

Present:

B. Buttar, A. Carruthers, M. Dejong, D. Gray, Councillor S. Jibb, Warden M. Martin, L. Meekes, M. Opsteen

Staff Present:

G. Dees, T. Farrell, D. Marshall, T. Mellor, J. Moore, M. Stergios

1) Welcome

- Chair Allan Carruthers called the meeting to order at 7:30 p.m. and welcomed Todd Farrell, Natural Heritage Manager.

2) Approval of the January 24, 2023 Agenda / Additional Items

- Agenda accepted as presented.

3) Approval of the September 27, 2022 Minutes

- Minutes approved as presented.

4) Action Items and Follow Up from Previous Meeting

a) Municipal Drainage

ACTION: Drafting of the Tile Drainage policy pushed into 2023, Denise will circulate to the group for review in the coming months.

5) Communications

- N/A

6) New/Other Business

a) Invasive Species Update

- Todd provided information on the Hemlock Woolly Adelgid species.
- The HWA is a destructive pest of eastern hemlock, an ecologically significant tree species in eastern Canada.
- Signs of infestation include:
 - Cottony, white egg sacs.

- Swelling at twig tips, twig dieback, grey foliage.
 - Report suspected HWA or HWA damage.
 - Allan asked what the treatment timeframe is, with Todd indicating he will share more information when he receives it.
- b) Mental Health Awareness Program Update**
- Allan highlighted the well received and accepted mental health first aid course from 2019.
 - As a result, Province moved forward with the Farmers Wellness Program.
 - More information can be found at farmerwellness.ca
- c) Budget Update / Highlights**
- Glenn provided an update on the 2023 Northumberland County budget process.
 - This year saw a longer than typical budget process, as a preliminary draft budget was requested by the outgoing Council.
 - A budget overview session with Council took place in December.
 - Last week, a full day of budget deliberation with Council took place.
 - Highlights include a 5.9% County increase and 4.8% base levy increase, with 5% being the previous Council's target.
- d) Loyalist College**
- Jennifer provided an update on Loyalist College's plan to open a campus in Port Hope.
 - The campus will be a renovation of the old St. Mary's school.
 - A presentation will be taking place at the Northumberland County Economic Development, Tourism and Land use Planning Committee meeting next week.
 - **ACTION:** Jennifer will connect the Loyalist delegation with Allan.
- e) ROMA Delegation (POA and Traffic Enforcement)**
- Jennifer informed the group of the County's delegation requests for ROMA:
 - 'Declining Enforcement Charges and Public Safety on Northumberland County Roadways' – Solicitor General Kerzner
 - 'Case Mix Index (CMI) and Long-Term Care Home Capital Funding' – Minister Calandra
 - '123 Hope St. Acquisition' – Associate Minister Parsa

7) Agenda Items for Next Meeting

- Updates to the Northumberland County Agriculture website
- Update on Internet infrastructure in Northumberland County

8) Next Meeting

- Tuesday April 25, 2023
7:30 p.m. – 9:30 p.m.
Location: Zoom

MPAC Farm Forestry Exemption

O.Reg 230/22 and 2023 process changes

Presentation to Northumberland County Agricultural Advisory
Committee

April 25th 2023

Catherine Barr, Account Manager, Municipal & Stakeholder Relations
Terri-lyn Wright, Property Valuation Specialist, Valuation Customer Relations



About MPAC

- We assess and classify every property in Ontario. From farmland and single homes to commercial properties and industrial factories.
- Our property database is one of the world's most complex, with data on over 5.5 million properties, and over \$3 trillion in total property value.
- Every municipality in Ontario uses our assessments to help calculate each property owner's share of the overall cost to fund community services.



Ontario's Property Assessment and Taxation System



Ontario Government

Establishes the province's assessment and taxation laws, sets the valuation date and determines education tax rates.



MPAC

Determines property assessments for all properties in Ontario.



Municipalities

Determine revenue requirements, set municipal tax rates and collect property taxes to pay for municipal services.



Property Owners

Pay property taxes for community services and education taxes to help fund elementary and secondary schools in Ontario.



222,086
Farmland properties
in the Province

Over
\$140
BILLION
in value

Assessment Update

Property values for the **2022 and 2023 Tax Years** continue to be based on a **January 1, 2016 valuation date.**





Small-Scale On-Farm Business Subclasses



Changes to Small-Scale On-Farm Business Subclasses


To promote and support local farms across the province, in 2018 the Government of Ontario established **two new optional subclasses** for small-scale on-farm businesses.

- Commercial and industrial subclasses were created to provide a tax rate that is 75% lower than the commercial and industrial tax rates that would otherwise apply.
- To qualify, 51% of the facility must be used to sell, process or manufacture something from a product produced on the farmland.
- The tax reduction applies to the first \$50,000 attributed to the value of the commercial or industrial operation.
- MPAC worked to implement the new optional subclasses and it was a rigorous process requiring **careful review of all farm properties** across Ontario.



The first
\$100,000
of assessed value attributed
to the commercial or industrial
operation will qualify for
**25% of the commercial or
industrial tax rate.**

**Effective January 2022,
the Province introduced a
second optional subclass ~ the
new legislation increased the
threshold of eligible assessment
from
\$50,000 to \$100,000.**



The subclasses only apply to land in the commercial/industrial classes on farm properties and do not apply to properties where the total assessed value of the land used for the on-farm business is

\$1 million or more.



Farm Forestry Exemption

Introduction and MPAC's
implementation



MUNICIPAL
PROPERTY
ASSESSMENT
CORPORATION

What is the Farm Forestry Exemption?

- The Farm Forestry Exemption (FFE) is included under subsection 3 (1) 19 of the *Assessment Act*.
- In an effort to protect wooded areas, farmers with farm property or farm property holdings with wooded areas, may qualify for the FFE. The tax exemption applies to one acre of forested land for every ten acres of farmland. It cannot exceed 20 acres in any one municipality.
- In the 2021 Fall Economic Statement and Bill 143, the Minister of Finance filed O.Reg. 230/22 to amend O.Reg. 282/98, **effective January 1, 2023, to increase the maximum FFE acres to 30 acres per municipality for one or more farm properties held under a single ownership.**

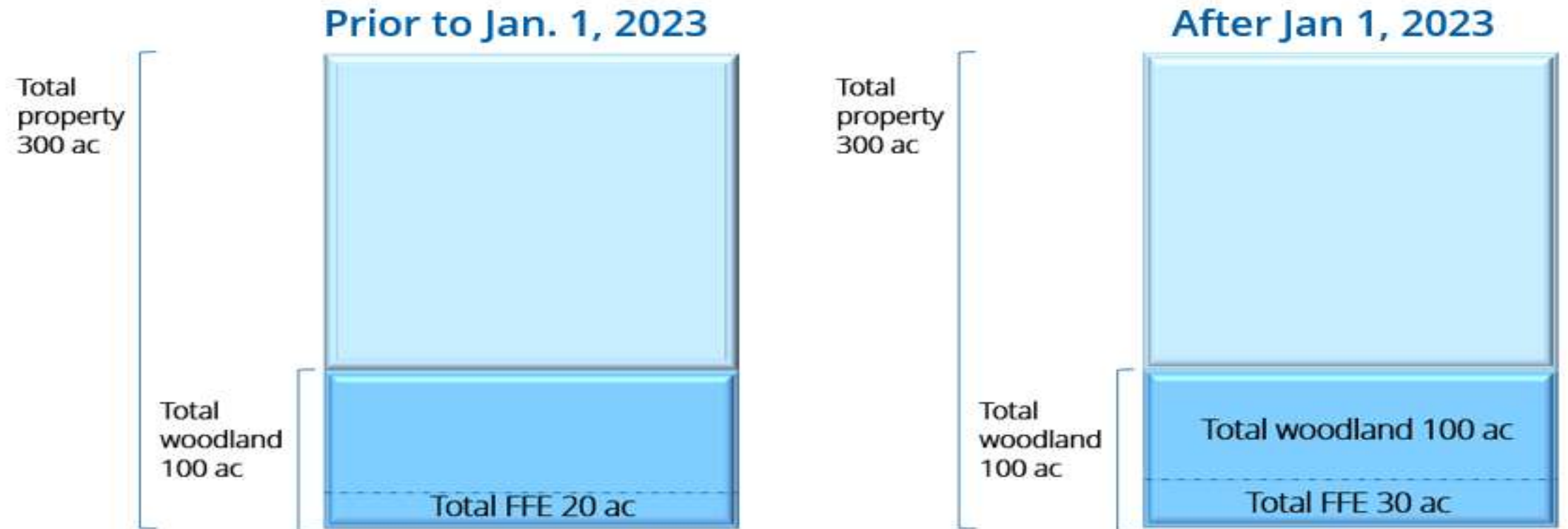
To be eligible for the farm forestry tax exemption:

- Property must be valued as farmland and have some forested or woodland areas.

Property cannot be enrolled under the:

- Managed Forest Tax Incentive Program ; or
- Conservation Land Tax Incentive Program.

O.Reg 230/22 Farm Forestry Exemption Acreage Changes



How was the Farm Forestry Exemption captured?

- MPAC is responsible for completing the calculation to determine the allowable number of acres for this exemption based on a ratio of the owner's entire land holdings to the forested or woodland parts.
- Valued as farmland based on 19.5 of the *Assessment Act*.
- Maximum FFE acres was 20 acres per municipality for one or more farm properties held under a single ownership.
- This amount was deducted from the value of the property before the property value was provided to the owner on the Property Assessment Notice or included on the Assessment Roll for the Municipality.

Examples

Example 1

Example 1: Owner has one (1) property, 340 acres total holding. This parcel has forested lands. The total forestry lands equal 50 acres, only 30 acres are eligible.

Property	Lot Size	Forestry Lands	Properties with Forestry Land	Ratio Calculation	Percentage	FFE Calculation	FFE Acres
1	340	50	50	340/340	100.00%	30 x100%	30.00
Totals	340	50	50		100.00%		30.00

Example 2

Example 2: Owner has four (4) properties, 340 acres total holdings. All parcels have forested lands.

Although the total forestry lands equal 80 acres, only 30 acres are eligible.

Property	Lot Size	Forestry Lands	Properties with Forestry Land	Ratio Calculation	Percentage	FFE Calculation	FFE Acres
1	75	10	75	75 / 340	22.06%	30 x 22.06%	6.62
2	100	20	100	100 / 340	29.41%	30 X 29.41%	8.82
3	75	10	75	75 / 340	22.06%	30 x 22.06%	6.62
4	90	40	90	90 / 340	26.47%	30 x 26.47%	7.94
Totals	340	80	340		100.00%		30.00

Example 3

Example 3: Owner has four (4) properties, 340 acres total holdings. Only three (3) of the four (4) parcels have forested lands.

Parcel #2 does not have any forestry lands; therefore, is not allocated any FFE lands. Although the total forestry lands equal 60 acres, only 30 acres are eligible.

Property	Lot Size	Forestry Lands	Properties with Forestry Land	Ratio Calculation	Percentage	FFE Calculation	FFE Acres
1	75	10	75	75 / 240	31.25%	30 x 31.25%	9.38
2	100				0.00%		0.00
3	75	10	75	75 / 240	31.25%	30 x 31.25%	9.38
4	90	40	90	90 / 240	37.50%	30 x 37.50%	11.25
Totals	340	60	240		100.00%		30.00

Example 4

Example 4: Owner has two (2) properties, 200 acres total holdings. Both parcels have forested lands.

Although the total forestry lands equal 80 acres, only 20 acres are eligible.
(Legislation allows for one (1) acre for every 10 acres of farmland; this parcel is 200 acres, therefore 10% of 200 acres = 20 acres)

Property	Lot Size	Forestry Lands	Properties with Forestry Land	Ratio Calculation	Percentage	FFE Calculation	FFE Acres
1	120	50	120	120 / 200	60.00%	20 x 60%	12.00
2	80	30	80	80 / 200	40.00%	20 x 40%	8.00
Totals	200	80	200		100.00%		20.00

Municipal Impact

1. Qualifying properties will see exempt acreage change due to the increased maximum of 30 acres, from 20 acres, of farmland.
2. Municipalities will see the value associated with the Farm Forestry Exemption as part of their assessment base. This value will be exempt (E).

Spring 2023

Special Amended Notices (SANs) issued for eligible properties experiencing an increase in FFE acreage, up to a maximum of 30 acres, applying the new UC & RTC.

2023 (In year)

Review of all properties for year end updates, applying the new UC and RTC.

2024 Roll Return

Municipalities will see the Unit Class of "FF" and Realty Tax Class of "E" in Municipal Connect

Implementation - Northumberland County FFE

Municipal Webinar in January 2023 outlining FFE

Memo sent in Feb to Municipalities with summary of changes

Special Amended Notices (SANs) sent in March – Total 156 number of property owners/holdings

Year end counts provided closer to year end – Total 1,452 number of property owners/holdings

MUNICIPALITY	SAN Number of Property Owners/Holdings	YEA Number of Property Owners/Holdings
BRIGHTON MUNICIPALITY	16	160
CRAMAHE TOWNSHIP	19	162
HAMILTON TOWNSHIP	14	163
COBOURG TOWN		4
PORT HOPE MUNICIPALITY	15	252
TRENT HILLS MUNICIPALITY	53	460
ALNWICK/HALDIMAND TOWNSHIP	39	251

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Page 1 of 4 is made under section 31(2), 31(3) or 31(4) of the Assessment Act.

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What You Need To Know About This Special Amended Property Assessment Notice

FFE is a tax exemption designed to protect wooded areas. Farmers with farm property or farm property holdings with wooded areas may be eligible for the exemption. Previously, the tax exemption applied to one acre of forested land for every 10 acres of farmland and could not exceed 20 acres in any one municipality.

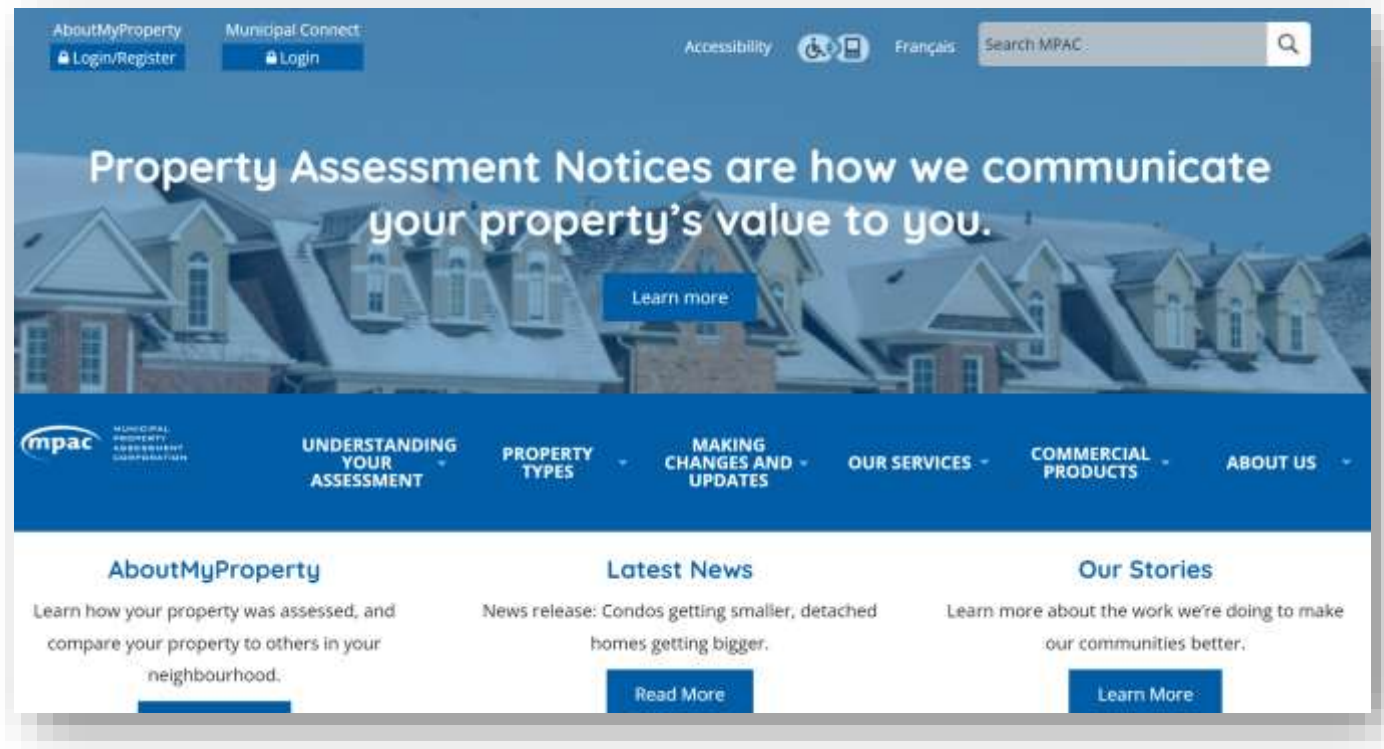
In the 2021 Fall Economic Statement, the Provincial Government stated its intent to increase the limit on the tax exemption for farm woodlots from 20 to 30 acres to keep pace with the growth of farm sizes.

With this change, you may qualify for a tax exemption on up to 30 acres of forested land in any one municipality.



Additional Resources

- Property Owners can access [AboutMyProperty](#) to view their SAN and other property information
- [mpac.ca](#) will contain updated Farm Forestry Exemption information



Thank you

Questions?





Introduction to County Governance and Advisory Committees

Cheryl Sanders, Deputy Clerk
April 25, 2023

2022-2026 Term of Council



Standing Committees (1 of 3)

- ▶ Standing Committee structure implemented in 2021
- ▶ Consists of 6 Standing Committees that provide recommendations to County Council

Standing Committees (2 of 3)

- ▶ The County's 6 Standing Committees include:
 1. Community Health Committee
 2. Public Works Committee
 3. Corporate Support Committee
 4. Finance and Audit Committee
 5. Economic Development, Tourism, and Land Use Planning Committee
 6. Social Services Committee

Standing Committees (3 of 3)

- ▶ Each Standing Committee has two Members of Council plus the Warden
- ▶ Standing Committee meetings take place monthly during the day
- ▶ Meeting agendas and minutes are posted on the 'Council and Committee' webpage

Delegations (1 of 2)

- ▶ Delegations will be heard at the relevant Standing Committee
- ▶ Delegations must relate to an item of the agenda and to the primary mandate of the Committee
- ▶ If a delegation does not relate to an item on the agenda, the CAO in consultation with the Committee Chair may approve

Delegations (2 of 2)

- ▶ The general nature of delegations may be for informational purposes, to outline an issue / concern, to share opinions/points of view, etc. with Committee Members before a decision is made
- ▶ Delegation requests are submitted to the County Clerk

Correspondence

- ▶ Correspondence received from the public that is addressed to one or more members of County Council will be considered by the most relevant Committee
- ▶ Correspondence is included on Committee agendas under the heading 'Communications'
- ▶ The purpose of correspondence may be to share information, outline an issue or concern, to share opinions/points of view, etc.

County Council Meetings

- ▶ Council meetings generally take place the third Wednesday of the month at 9:30 a.m.
- ▶ The 2023 Committee and Council meeting schedule is posted on the County website
- ▶ All recommendations from Standing Committee meetings flow to Council for approval
 - **Example** – 2023 Tax Policy Report

Hybrid Meetings

- ▶ In 2022, the County implemented hybrid meetings for Standing Committees and Council meetings
- ▶ The public may attend in-person, watch a livestream, or join online or by phone using Zoom
- ▶ Delegations may present in-person or virtually

Advisory Committees (1 of 5)

- ▶ **Advisory Committee:** Act in an advisory capacity on a specific matter of municipal interest
- ▶ Provide recommendations, information and advice to Council and staff
- ▶ Support and facilitate input to County Council on ideas, programs, policies, initiatives, etc.

Advisory Committees (2 of 5)

- ▶ Advisory Committees do not exercise decision-making powers
- ▶ County Council is mandated to make final decisions regarding Advisory Committee recommendations

Advisory Committees (3 of 5)

- ▶ Agendas and minutes are posted on County website
- ▶ Advisory Committees report to a Standing Committee
 - Minutes from Advisory Committee meetings are included on the relevant Standing Committee agenda for informational purposes

Advisory Committees (4 of 5)

- ▶ The County has many different Advisory Committees
- ▶ Several Advisory Committees have County Council representatives
 - Membership requirements outlined in Terms of Reference

Advisory Committees (5 of 5)

- ▶ Development of a County **‘Boards and Committee Policy’**
 - Important to identify a framework for establishing Boards and Committees, and the requirements and guidelines for maintaining and supporting their role
 - Define mandate and rules of procedures
 - Include a Terms of Reference template

Terms of Reference (1 of 2)

- ▶ **Terms of Reference:** a document, outlining a Board or Committee's mandate and administrative details, including composition, meeting structure, and any specific characteristics that are necessary for the Board or Committee's operation

Terms of Reference (2 of 2)

- ▶ Amendments to a Committee's Terms of Reference is typically initiated by the Committee's staff liaison who will consult with the Committee on the proposed changes
- ▶ Proposed amendments presented to Standing Committee / County Council by staff liaison

Thank you!

Contact Information

Maddison Mather
Manager Legislative Services / Clerk
matherm@northumberland.ca
905-372-3329 ext. 2238

Cheryl Sanders
Deputy Clerk
sandersc@northumberland.ca
905-372-3329 ext. 2361