## COUNTY OF WELLINGTON

## COMMITTEE REPORT

To: $\quad$ Chair and Members of the Administration, Finance and Personnel Committee<br>From: Ken DeHart, County Treasurer<br>Date: Tuesday, June 18, 2013<br>Subject: 2013 Supplementary and Weighted Assessment Report

## Background:

This report provides an update on the status of supplementary and omitted assessments processed by the Municipal Property Assessment Corporation (MPAC) since the last roll return. Three production runs are expected in May, August and October for 2013. The May 10 extract is expected to produce assessment and revenue totals as shown on the attached Schedule A. Supplementary assessments relate to 2013 while omitted assessments can go back two years covering 2011 and 2012.

Supplementary and omitted assessment values of $\$ 84.7$ million are expected to generate revenue for County purposes of $\$ 408,523$ resulting from the first supplementary run with an additional two extracts remaining in 2013. This figure does not take into account the effect of write-offs and other adjustments made during the year.

As of May 10, the 2013 assessment roll was $-0.19 \%$ lower than the roll returned in December 2012. The in-year weighted assessment roll used for tax rate setting purposes has decreased by $-0.49 \%$. Assessment roll reductions are not uncommon during the first year of a new 4-year reassessment cycle.

Comments relating to this report:
$>$ Gravel pit property appeals remain outstanding with test cases being heard later this year and into 2014. Municipalities have been advised to expect significant tax class and value changes with rebates spanning several years. Finance staff have made a $\$ 1.39$ million provision at 2012 year end for potential gravel pit tax write-offs
> Industrial assessment reductions in Puslinch can be attributed to a few gravel pits that have been inspected and revalued based on actual type of land and area used
$>$ As a new reassessment cycle begins, most municipalities will receive changes moving property values from fully taxable into the various discounted tax incentive programmes
$>$ The Medical Centres in Drayton and Arthur have been updated and recognized as Municipal Capital Facilities by MPAC which took them from the full commercial tax class to becoming fully exempt
$>$ As expected, very few commercial or industrial properties have been inspected and added to the assessment base. More complex properties take longer to value and are typically added to the rolls during the latter part of the year.
> MPAC cautions municipalities to expect supplementary and omitted assessment amounts to decline year by year as they catch up on outstanding permit inspections
$>$ MPAC provided a list of top ten outstanding appeals based on assessment value at risk. Of these, 7 are in Puslinch and include 5 gravel pit appeals, Nestle Waters and Con-Cast.
$>$ The remaining significant appeals are Jefferson Elora, a Riocan shopping plaza in Centre Wellington and TG Minto
D With the exception of Con-Cast, all other appeals date from 2009 up to the current tax year
The most recent Municipal Status Report released by MPAC dated March 31, 2013 continues to show a significant number of building permits remain outstanding within Wellington County.

$$
\text { Major Permit Count }(+\$ 10,000) \quad 2,356
$$

Minor Permit Count $(-\$ 10,000) 885$

Included in the above figures are 544 permits issued two years ago or longer. County and local municipal staff will be conducting a review of all outstanding building permits issued or completed during 2011 and follow-up lists will be forwarded to MPAC requesting that inspection and assessments be added to this year's assessment rolls.

## Recommendation:

That the 2013 Supplementary and Weighted Assessment Report be received for information.

Respectfully submitted,


Ken DeHart, CGA
County Treasurer

MAY 10, 2013 SUPPLEMENTARY REVENUE ESTIMATE

|  | Upper-Tier | Lower-Tier | Education | TOTAL |
| :--- | ---: | ---: | ---: | ---: |
|  | PUSLINCH | 59,564 | 15,725 | 19,254 |
| 94,542 |  |  |  |  |
| GUELPH ERAMOSA | 11,899 | 4,574 | 5,437 | 21,910 |
| ERIN | 93,213 | 39,487 | 30,232 | 162,932 |
| CENTRE WELL | 134,955 | 61,120 | 44,173 | 240,248 |
| MAPLETON | 63,209 | 34,313 | 21,180 | 118,703 |
| MINTO | 33,291 | 27,310 | 14,262 | 74,863 |
| WELL NORTH | 12,392 | 10,066 | 4,660 | 27,119 |
| COUNTY | 408,523 | $\mathbf{1 9 2 , 5 9 5}$ | $\mathbf{1 3 9 , 1 9 8}$ | $\mathbf{7 4 0 , 3 1 6}$ |

MAY 10, 2013 IN-YEAR CVA ASSESSMENT GROWTH *

|  | 2013 Roll CVA | In-Year Growth | Growth | \% Change | Wtd Assmt |  |
| :--- | ---: | ---: | ---: | ---: | ---: | ---: |
|  | PUSLINCH | $1,711,996,832$ | $1,689,616,789$ | $-22,380,043$ | $-1.31 \%$ | $-2.26 \%$ |
| GUELPH ERAMOSA | $2,175,005,160$ | $2,171,008,621$ | $-3,996,539$ | $-0.18 \%$ | $-0.24 \%$ |  |
| ERIN | $2,035,629,856$ | $2,038,541,508$ | $2,911,652$ | $0.14 \%$ | $0.00 \%$ |  |
| CENTRE WELL | $3,592,325,145$ | $3,585,163,680$ | $-7,161,465$ | $-0.20 \%$ | $-0.26 \%$ |  |
| MAPLETON | $1,536,378,000$ | $1,541,214,460$ | $4,836,460$ | $0.31 \%$ | $0.01 \%$ |  |
| MINTO | $860,960,905$ | $864,159,286$ | $3,198,381$ | $0.37 \%$ | $0.27 \%$ |  |
| WELL NORTH | $1,339,065,813$ | $1,336,056,531$ | $-3,009,282$ | $-0.22 \%$ | $-0.60 \%$ |  |
| COUNTY | $13,251,361,711$ | $13,225,760,875$ | $-25,600,836$ | $-0.19 \%$ | $-0.49 \%$ |  |

[^0]
## COUNTY OF WELLINGTON

## COMMITTEE REPORT

To: $\quad$ Chair and Members of the Administration, Finance and Personnel Committee<br>From: Ken DeHart, County Treasurer<br>Date: Tuesday, June 18, 2013<br>Subject: Puslinch Gravel Pit Appeals

## Background:

As previously reported to the Committee in February, the Ontario Stone Sand and Gravel Association (OSSGA) has launched province-wide appeals against Gravel Pit assessment values and tax classification partitioning. The appeals are based on centralized issues concerning industrial land acreage rates applied by the Municipal Property Assessment Corporation (MPAC). Legal Counsel for OSGGRA and MPAC have recommended that 10 test case appeals be heard by the Assessment Review Board of which three are located in the Township of Puslinch. Upon determination reached by the ARB, that methodology will then be applied to all other gravel pit properties in the province. Wellington County has 81 gravel pit or farm with gravel pit properties of which 16 are in the current 2009 appeal stream. Since the new base year reassessment returned January 1, 2013, an additional 5 properties have also filed appeals. Other than the 21 properties under appeal, most of the remaining valuations are not contentious and likely will not be impacted by the outcome of the test cases.

Wellington County staff have received correspondence addressed to Mayor Dennis Lever as Chair of the Top Aggregate Producing Municipalities of Ontario, from the Mayor of Caledon, Karolyn Morrison, containing a staff report and letter requesting support in defending the test case appeals (as attached).

Council for the Town of Caledon has committed financial resources to defend both test case appeals in their municipality by retaining the services of MTE Paralegal Professional Corporation (MTE). Upon review of the correspondence, County staff held discussions with MTE to determine whether it would be in our best interest to retain MTE to represent our interest in the Puslinch appeals.

Gravel pits are complex properties to value. MTE has extensive expertise and experience with this type of property spanning two decades. In fact, they represented Puslinch Township during the previous round of gravel pit appeals initiated in 1998 and have familiarity with the properties currently in the test case stream. MTE represents municipal interests only and ensures that local nuances are taken into consideration. They also make every effort to prevent or minimize tax losses arising from successful assessment appeals. Although MPAC tries to maintain their position and property valuation, this is not always the outcome and MPAC does not have a vested interest to protect the municipal tax base.

In addition to cost efficiency as more municipalities join together in defending gravel pit appeals, there are also advantages in numbers. There is more weight when arguing key issues central to five or six properties as opposed to only two of the ten test cases. Given that there is one Tax Agent representing all property owners and the same legal counsels as previously involved, it makes sense to have one agency represent Municipalities in these matters.

Discoveries for the first two appeals from Caledon will be held on June 27 with the remaining eight test cases to be completed by September 2013.

Should Council be agreeable to retaining the services of MTE Paralegal, they must act quickly on our behalf. The first stage is primarily administrative and collecting information relevant to the three Puslinch gravel pits. The second stage would bring us through the discoveries exchange tentatively scheduled to conclude by September. The cost for those services may range between $\$ 25,000$ and $\$ 30,000$.

Upon entering into a contract with MTE Paralegal Professional Corporation for Assessment Review Board representation, the County may opt out at any stage of the proceedings.

Staff will prepare a status report for the committee in September or October as events progress.

## Recommendation:

That the County Treasurer's report re: Puslinch Gravel Pit Appeals be received for information; and

That staff be directed to enter into an agreement retaining the services of MTE Paralegal Professional Corporation.

Respectfully submitted,


OFFICE OF THE MAYOR<br>Manour M/lorkison

TOWN HALLL 6311 Old Church Road Caledon, ON LTC 1 J 6
www.caledon.ca
905.584.2272x.4155|1.888.CALEDON FAX 905.584.4325
marolyn.morrison@caledon.ca

Mayor Dennis Lever
Chair, Top Aggregate Producing Municipalities of Ontarid $P E E$ clo Township of Puslinch 7404 Wellington Road 34
Guelph, ON N1H 6H9
JUN 032013


Township of Pusting

Attached is a staff report outlining gravel pit appeals within the Town of Caledon and the implications for gravel pit appeals in municipalities across the province. The Town of Caledon has committed $\$ 200,000$ towards the municipal response to these appeals at the Assessment Review Board (ARB). Since the outcome of the Town of Caledon's gravel pit appeals at the ARB may set the precedent for gravel pit appeals across the province, we are seeking your financial assistance to mount a successful defence at the ARB.

Gravel pit properties across the Province have appealed their property assessments. These appeals are being supported by the Ontario Stone, Sand and Gravel Association (OSSGA). If successful, these appeals will represent a dramatic decrease in the amount of property tax revenues received from gravel pit properties in 2013 and future years. Further, some municipalities will be providing property tax refunds for gravel pit appeals dating back several years. For the Town of Caledon, the 2013 and on-going property tax revenue loss from gravel pit properties could be as high as $\$ 270,000$ per year (lower tier portion only) with an additional $\$ 1,400,000$ of potential one-time refunds for gravel pit appeals dating back to 2006.

In response to the mass appeal from gravel pit owners, the Assessment Review Board has consented to trying ten test cases that will determine the outcome of the remaining appeals across the province. The first two of the ten test cases to be heard by the ARB are for gravel pits located in the Town of Caledon. Although the Municipal Property Assessment Corporation (MPAC) will be at the ARB hearing defending their assessment of the gravel pit properties, the Town of Caledon believes that it is important for the municipal voice to be heard at the ARB also. Accordingly, Town of Caledon Council has approved the spending of up-to $\$ 200,000$ from the Town's contingency reserve funds to engage the Municipal Tax Equity (MTE) Paralegal Professional Corporation to represent the Town in defence of the gravel pit appeals at the ARB.

The OSSGA is putting significant resources into these appeals and have retained a tax consultant who is advocating a new assessment methodology for gravel pit properties in Ontario. Since these cases are important in terms of setting the precedent for gravel pit settlements in municipalities across the Province, we are seeking your moral support and financial support in defending the first two gravel pit test cases to be heard by the ARB.

Thank you for your consideration in this important matter.

To: Mayor and Members of Council
From: Corporate Services Department
Meeting: 2013-04-30
Subject: Assessment Appeals on Gravel Pit Properties

## RECOMMENDATIONS

That Report CS-2013-027 regarding assessment appeals on gravel pit properties be received; and

That the Municipal Tax Equity (MTE) Paralegal Professional Corporation be engaged to represent the Town in defense of gravel pit appeals at the Assessment Review Board, at an estimated cost of $\$ 200,000$, funded from the Contingency Reserve Fund; and

That the Mayor be requested to approach the Association of Municipalities Ontario (AMO), the Top Aggregate Producing Municipalities of Ontario (TAPMO), and other associations to obtain their support and/or interest in participation.

## EXECUTIVE SUMMARY

- The property assessments of fourteen of the twenty-five Gravel pits in the Town of Caledon are currently under appeal at the Assessment Review Board (ARB) for the taxation years ranging from 2006 to 2012 and 2009 to 2012.
- The Town's gravel pit appeals have been combined with other gravel pit appeals across the province and are being supported by the Ontario Stone, Sand and Gravel Association (OSSGA).
- The OSSGA has requested that the land valuation for all gravel pit properties across the province be based on one of two rates:
- $\$ 8,000$ per acre; or
- $\$ 12,000$ per acre
- The Assessment Review Board is conducting ten test cases from across the province which may determine the assessment methodology for all gravel pits under appeal.
- Two of the ten ARB test cases are gravel pit properties located in the Town of Caledon.
- The Town of Caledon's test cases will be presented first to the ARB.
- Based on the OSSGA's valuation proposal, the Town's financial exposure is projected to be:
- $\$ 270,000$ on-going tax revenue loss from gravel pits (Town portion only)
- $\$ 1,400,000$ one-time refunds for gravel pits under appeal from 2006 to 2012
- The Town has retained the services of Municipal Tax Equity (MTE) Paralegal Professional Corporation in defense of gravel pit appeals at the Assessment Review Board.

Page 1 of 4

## DISCUSSION

## Purpose (background)

There are $\mathbf{2 5}$ gravel pit properties in the Town of Caledon as assessed by the Municipal Property Assessment Corporation (MPAC). Gravel pit properties are complex properties to value and are generally assessed as follows:

- Industrial assessment: the area actively being used as a pit, including any buildings located on the gravel pit site.
- Residential assessment: buffer lands surrounding the pit site.

In 2012, property tax revenues from gravel pit properties totaled $\$ 583,835$ (Town portion of property taxes only).

## Gravel Pit Appeals in Caledon

A total of 14 of the 25 Town of Caledon gravel pit properties are under appeal by the property owners with the Assessment Review Board (ARB):

- 12 of these gravel pits are under appeal for the 2009 to 2012 tax years (4 years);
- 2 of these properties are under appeal for the 2006 to 2012 tax years ( 7 years).


## Status of the ARB Appeals

The Town's gravel pit appeals have been combined with other gravel pit appeals across the province and are being supported by the Ontario Stone, Sand and Gravel Association. The central issue to these appeals is the valuation of gravel pit properties. The OSSGA proposes to determine the assessment value for all gravel pit properties across the province by using one of two values:

1. $\$ 8,000$ per acre; or
2. $\$ 12,000$ per acre.

Based on the Halton \& Peel Region Industrial Land Table for the per acre value of industrial land, the per acre values range from:

- $\$ 58,311$ per acre for a 400.00 acre industrial property; to
- $\$ 180,000$ per acre for a 1.00 acre industrial property.

At a pre-hearing before the Assessment Review Board in September 2012, the appellants and MPAC decided to have 10 of the appealed gravel pit properties become test cases to resolve the gravel pit appeals province-wide. Once a determination has been made by the ARB, those decisions will then be applied to all other gravel pit properties under appeal.

Two of these ten test cases are located in the Town of Caledon and will be proceeding first through the appeal resolution process. The Town of Caledon has retained the services of Municipal Tax Equity Paralegal Professional Corporation (MTE) to represent the Town in these proceedings. MPAC has retained legal counsel to assist them in these proceedings.

TOWN OF CALEDON

Statement of issues was provided by the Ontario Aggregate Association on December 4, 2012 to MPAC and MTE. If the Association is successful with their proposed assessment methodology:

- MPAC would change the way they assess gravel pit properties;
- There would be a reduction in the Town's industrial assessment base due to the reduction in the assessed value of gravel pits;
- There would be an on-going loss of property tax revenue to the Town from gravel pit properties;
- There would be a one-time payment to the owners of the 14 Town of Caledion gravel pit properties under appeal for the refund of property taxes related to the 2006 to 2012 taxation years.

The two test cases are proceeding through the appeal process at the Assessment Review Board this year with the discovery phase of the appeal process starting on May 15, 2013. Following the conclusion of these test cases, the remaining appeals will proceed.

## 2013 Reduction In Gravel Pit Assessments By MPAC

In 2012, MPAC re-assessed all properties in Ontario as part of the scheduled property assessment cycle. In returning the assessments of the appealed gravel pit properties in Caledon, MPAC reduced the assessments for the majority of Caledon's gravel pit properties. In 2012, the assessed value of all 25 gravel pit properties in Caledon was $\$ 134,487,000$. In 2013, the total taxable assessed value of these properties was $\$ 108,770,849$, which is a total reduction to the assessment base of $\$ 25,716,151$.

## Financial Implications

Based on the proposed assessment methodology and proposed per acre valuation rates from the Ontario Stone, Sand and Gravel Association, it is projected that the Town's financial impact will be:

- \$270,000 on-going tax revenue loss from gravel pits (Town portion only)
- $\$ 1,400,000$ one-time refunds for gravel pits under appeal from 2006 to 2012

The Town has engaged the services of MTE to represent the Town at the Assessment Review Board at an estimated cost of $\$ 200,000$. It is recommended that this cost be funded from the Town's Contingency Reserve Fund, account 08-00-900-35005-00025000 , which has a December 31, 2012 unaudited balance of $\$ 2.1 \mathrm{M}$.

Staff will provide updates to Council as the appeals progress through the ARB and as additional funding is required.

It is recommended that the support from other organizations, such as the Association of Municipalities Ontario (AMO) and the Top Aggregate Producing Municipalities of Ontario (TAPMO), be sought to participate and/or to provide optimal resources for the Town and other municipalities to mount a successful defense at the test cases to be heard at the Assessment Review Board. A win for the aggregate association and aggregate owners

## CS-2013-034

at the ARB would likely impact the assessments of all gravel pits across the province. Similarly, if the Town and other municipalities are successful in the test cases to be heard by the ARB, the assessment base and property tax revenues would be protected for municipalities across the province.

## Applicable Legislation and Requirements

Assessment Review Board Rules of Practice and Procedure

## COMMUNITY BASED STRATEGIC PLAN

Strategic Objective 6D- Improve and Strengthen Long-term Financial Health.

## NEXT STEPS

MTE to represent the Town of Caledon at the discovery phase of the ARB appeals to start on May 15, 2013.

The support from organizations, such as the Association of Municipalities Ontario (AMO) and the Top Aggregate Producing Municipalities of Ontario (TAPMO), will be sought.

## ATTACHMENTS

None.
Prepared by: Hillary Bryers
Approver (L1): Peggy Tollett
Approver (L2): Fuwing Wong
Approver (L3): Ron Kaufman
Approver (L4): Douglas Barnes
Approver (L5):

Page 4 of 4


JUN 142013
File:3301
By: Email \& Hand

June 13, 2013
Township of Puslinch
7404 Wellington Road 34
R.R.\# 3

Guelph, Ontario
NiH 6H9
Attention: Mrs. Karen Landry
C.A.O.IClerk

Dear: Mrs. Landry

| CLERK'S DEPARTMENT |  |
| :--- | :--- |
| TO DKL |  |
| Copy |  |
| Please Handle |  |
| For Your Information |  |
| Council Agenda |  |
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## Re: Puslinch Community Centre - Parkland Trail

### 1.0 Introduction

As requested, I inspected the recently acquired woodland area at the Puslinch Community Centre. This woodland was inspected during winter and spring conditions to determine the feasibility of establishing a recreational trail in the woodland which surrounds an existing hay field. It is my understanding that the agricultural land is to be converted into a soccer pitch, including lighting for evening play.

Fieldwork confirmed that woodland conditions were suitable for trail development and a proposed route was flagged in advance of a site meeting with Nathan Garland and Robert Messier of the Grand River Conservation Authority (GRCA) on May 21, 2013. GRCA staff confirmed that the proposed trail location was acceptable from their perspective, subject to a minor modification in order to avoid a wet area. The following discussion describes existing conditions in the woodland, constraints on trail development, and the recommended trail design and use.

### 2.0 Existing Biophysical Conditions

Mill Creek flows along the north and west boundaries of the subject property. A small cold water tributary discharges into Mill Creek at the northwest corner of the property. The location of these streams was inaccurately mapped by the GRCA so their actual alignments were recorded using a hand held GPS unit. According to the Soil Survey of Wellington County ${ }^{1}$ this woodland is characterized by the slightly stony, imperfectly drained Brisbane loam which occurs on smooth level topography. Fieldwork confirmed that the Brisbane soil type is most prevalent in this forested area and adjacent agricultural field, but the poorly drained Gilford loam occurs along the west boundary of the property in the vicinity of Mill Creek. GRCA mapping identifies a wetland within this forested area and it is part of the Mill Creek Swamp Wetland Complex, a Provincially Significant

[^1]Wetland (PSW). This wetland was also verified by site inspection although the wetland limits are somewhat different than shown on the GRCA map.

Vegetation communities on the subject lands were initially identified through interpretation of aerial photography available on the GRCA website, Vegetation mapping was done in accordance with the Ecological Land Classification (ELC) system for southern Ontario. Fieldwork confirmed the presence of three naturally established vegetation communities, as well as an old field meadow, a coniferous hedgerow and a dug pond. Figure 1 illustrates the spatial distribution of these vegetation communities.

A fresh-moist cedar coniferous forest (FOC4-1) occurs along the northern property boundary and it extends southward around the hay field. It is characterized by a pure, dense stand of immature white cedar that is approximately 1.7 acres in size. Most trees are of poletimber size being 4 to 9 inches in diameter at breast height (dbh). Tree regeneration and shrub growth are sparse in the understory of this community. Groundflora are also negligible due to the dense overstory. A small man-made pond occurs within this cedar stand. A small stand of upland cedar about 0.4 acres in size also occurs along Maple Leaf Lane. Two small meadow communities (CUM1-1) totalling 0.2 acres occur adjacent to FOC4-1 and the hay field.

The balance of the agricultural land is bordered by a fresh-moist ash lowland deciduous forest (FOD7-2) and a dense white cedar hedgerow (H). The ash stand is 0.8 acres in size and it is characterized by a moderately dense mixture of deciduous trees, including white and black ash, trembling aspen, white and yellow birch, red and sugar maple, black cherry, basswood, Manitoba maple, butternut and black walnut. Most trees are immature in age/size being 4 to 14 inches dbh. The understory is moderately dense and consists mostly of ash and aspen regeneration as well as shrubs such as dogwood, white elderberry, common buckthorn and red raspberry. Groundflora are uniformly distributed throughout the stand and consist of common woodland wildflowers, ferns, asters, goldenrods and grasses. Butternut is an endangered species and must be protected from disturbance. Immature butternut trees 6 to 13 inches dbh are found in this stand, as well as regeneration which mostly occurs along the forest edge. Most of these butternuts appeared to be cankered but would still be considered retainable trees.

A white cedar-hardwood mineral mixed swamp (SWM1-1) is found along the west boundary of the property and it covers about 2 acres. Hardwoods growing in association with cedar include yellow birch, red maple, sugar maple, black ash and butternut. Most dominant and codominant trees are 10 to 16 inches dbh and represent immature sawtimber. However, a mature butternut about 20 inches dbh occurs near the road. This tree exhibits cankers on its trunk but the crown nonetheless appears healthy. Although several trees have blown down the stand is still fully stocked. The forest understory is sparse and mainly consists of cedar regeneration and shrubs such as red-osier dogwood and white elderberry. Groundflora cover is moderate and mainly consists of sedges, sensitive fern, jack-in-the-pulpit and jewelweed.

### 3.0 Constraints on Trail Development

The following considerations limited trail development within the woodland area.

- During winter and spring fieldwork surface water ponding was evident in close proximity to Mill Creek even within the upland cedar stand, FOC4-1. This suggested that minor flooding occurs during winter thaws and/or spring snowmelt.
- Poorly drained soils occur in the wetland area and as a result the trees are shallow rooted and prone to blowdown. Several cedar trees have in fact blowndown and now pose an obstruction to pedestrian movement. Elsewhere, the groundflora is sensitive to potential trampling damage due to wet soil conditions. As a result, expensive wooden boardwalk would be needed to traverse wetland areas and this could not be done without some level of vegetation disturbance.
- Endangered butternut trees occur within vegetation communities SWM1-1 and FOD7-2 and care must be taken to protect these trees from potential impacts associated with trail construction. In general, the trail should not be located in close proximity to any retainable butternut trees that could potentially be damaged by trail construction and/or use (i.e. severing tree roots during construction or compacting soil during trail use).


### 4.0 Recommended Trail Design and Use

Given the above mentioned constraints, it is recommended that a recreational trail should be located around the perimeter of the woodland within vegetation units CUM1-1, FOC4-1 and FOD72 as shown in Figure 1. In this constrained woodland environment a trail width of 8 feet $(2.4 \mathrm{~m})$ is considered most appropriate in order to minimize tree loss and impacts to other vegetation. Either a stonedust or stonedust over compacted granular surface treatment could be used in this setting as per the Wellington County Active Transportation Master Plan (May, 2012). Alternatively, woodchips could be utilized in some sections of the trail. Based on these trail design parameters it is estimated that only about 10 living trees ranging in size from 4 to 10 inches $\mathrm{dbh}(10-26 \mathrm{~cm})$ would have to be removed to accommodate trail construction. However, 7 dead trees would also have to be removed along with cedar and hardwood regeneration (i.e. young trees 1 to 3 inches dbh). This assumes only hand held equipment and small machines are used in trail construction (e.g. chainsaws, bobcats etc.).

During trail construction old barbed wire fencing should be removed from the woodiand. Invasive common buckthorn shrubs should also be eradicated from the woodland by mechanical and/or chemical methods (i.e. cutting and spraying stumps with Roundup or spraying the foliage of small shrubs and sprout growth with Roundup) while their abundance is low and potentially controllable. Grape vines that are strangling trees should also be cut at the same time as this ecological enhancement work is being performed. Consideration should also be given to tree planting along open portions of the trail (e.g. in CUM1-1 and other areas in very close proximity to the woodland edge) to screen out the future soccer field and create a more natural setting for trail users. Trees such as white pine, white spruce, red maple, white birch and bur oak should grow well in this area. In this envrionment passive trail uses are considered most appropriate such as walking, running, cross country skiing, nature viewing and photography.

I trust this information assists the Township in their deliberations about recreational use of this property. Please do not hesitate to contact me if I can be of further assistance with this matter.

Yours truly,
GWS Ecological \& Forestry Services Inc.


Greg W. Scheifele, M. A., R.P.F.
Principal Ecologist/Forester
cc: Aldo Salis, County of Wellington Steve Conway, Gamsby \& Mannerow
Nathan Garland, Grand River Conservation Authority

$5.3(a)$.
Dufferin Aggregates 2300 Steles Ave W, $4^{\text {th }}$ Floor Concord, ON L4K 5X6 Canada

June 13,2013

Al Murray
Guelph Area Team Supervisor
Ministry of Natural Resources Guelph District
1 Stone Road West


RECEIVEd
JUN 142013
Township of Puslinch

Guelph, Ontario
N1G 4Y2

Attention: Mr. Al Murray

## Re: Monthly Monitoring Report <br> Mill Creek Pit, License \#5738 <br> Township of Puslinch, Wellington County

Please find enclosed the required monitoring data for the month of May 2013. As indicated; there were no exceedences in this month.

If you have any questions, please do not hesitate to call.

Sincerely,


Ron Van Ooteghem
Site Manager
C.c.

Karen Landry (Township of Puslinch)
Sonja Strynatka (GRCA)
Kevin Mitchell (Dufferin Aggregates)
University of Guelph

| Monthly Reporting Mill Creek Aggregates Pit May 2013 |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Date | $\begin{aligned} & \text { DP21 } \\ & \text { (mASL) } \end{aligned}$ | Threshold Value (mASL) | Exceedance | Date | $\begin{gathered} \mathrm{BH} 13 \\ (\mathrm{mASL}) \end{gathered}$ | $\begin{aligned} & \text { DP21 } \\ & \text { (mASL) } \end{aligned}$ | Head Difference (m) | Threshold Value (m) | Exceedance |
| 2-May-13 | 305.91 | 305.60 | NO | 2-May-13 | 306.33 | 305.91 | 0.42 | 0.11 | NO |
| 9-May-13 | 305.89 | 305.60 | NO | 9-May-13 | 306.31 | 305.89 | 0.42 | 0.11 | NO |
| 15-May-13 | 305.86 | 305.60 | NO | 15-May-13 | 306.27 | 305.86 | 0.41 | 0.11 | NO |
| 23-May-13 | 305.82 | 305.60 | NO | 23-May-13 | 306.21 | 305.82 | 0.39 | 0.11 | NO |


| Date | DP17 <br> (mASL) | Threshold Value <br> (mASL) | Exceedance |
| :---: | :---: | :---: | :---: |
| 2-May-13 | 305.33 | 305.17 | NO |
| 9-May-13 | 305.31 | 305.17 | NO |
| 15-May-13 | 305.29 | 305.17 | NO |
| 23-May-13 | 305.27 | 305.17 | NO |


| Date | BH92-12 <br> $(\mathrm{mASL})$ | DP17 <br> $(\mathrm{mASL})$ | Head Difference <br> $(\mathrm{m})$ | Threshold Value <br> $(\mathrm{m})$ | Exceedance |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 2-May-13 | 305.55 | 305.33 | 0.22 | 0.14 | NO |
| 9-May-13 | 305.55 | 305.31 | 0.24 | 0.14 | NO |
| 15-May-13 | 305.54 | 305.29 | 0.25 | 0.14 | NO |
| 23-May-13 | 305.48 | 305.27 | 0.21 | 0.14 | NO |


| Date | DP3 <br> (mASL) | Threshold Value <br> (mASL) | Exceedance |
| :---: | :---: | :---: | :---: |
| 2-May-13 | 304.80 | 304.54 | NO |
| 9-May-13 | 304.75 | 304.54 | NO |
| 15-May-13 | 304.72 | 304.54 | NO |
| 23-May-13 | 304.71 | 304.54 | NO |


| Date | DP6 <br> $(\mathrm{mASL})$ | DP3 <br> $(\mathrm{mASL})$ | Head Difference <br> $(\mathrm{m})$ | Threshold Value <br> $(\mathrm{m})$ | Exceedance |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 2-May-13 | 305.81 | 304.80 | 1.01 | 0.73 | NO |
| 9-May-13 | 305.73 | 304.75 | 0.98 | 0.73 | NO |
| 15-May-13 | 305.66 | 304.72 | 0.94 | 0.73 | NO |
| 23-May-13 | 305.62 | 304.71 | 0.91 | 0.73 | NO |


| Date | DP2 <br> (mASL) | Threshold Value <br> (mASL) | Exceedance |
| :---: | :---: | :---: | :---: |
| 2-May-13 | 304.33 | 303.69 | NO |
| 9-May-13 | 304.31 | 303.69 | NO |
| 15-May-13 | 304.29 | 303.69 | NO |
| 23-May-13 | 304.30 | 303.69 | NO |


| Date | BH92-27 <br> $(\mathrm{mASL})$ | DP2 <br> $(\mathrm{mASL})$ | Head Difference <br> $(\mathrm{m})$ | Threshold Value <br> $(\mathrm{m})$ | Exceedance |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 2-May-13 | 305.11 | 304.33 | 0.78 | 0.34 | NO |
| 9-May-13 | 305.10 | 304.31 | 0.79 | 0.34 | NO |
| 15-May-13 | 305.07 | 304.29 | 0.78 | 0.34 | NO |
| 23-May-13 | 305.09 | 304.30 | 0.79 | 0.34 | NO |


| Date | DP1 <br> (mASL) | Threshold Value <br> (mASL) | Exceedance |
| :---: | :---: | :---: | :---: |
| 2-May-13 | 304.44 | 303.97 | NO |
| 9-May-13 | 304.42 | 303.97 | NO |
| 15-May-13 | 304.40 | 303.97 | NO |
| 23-May-13 | 304.40 | 303.97 | NO |


| Date | BH92-29 <br> $(\mathrm{mASL})$ | DP1 <br> $(\mathrm{mASL})$ | Head Difference <br> $(\mathrm{m})$ | Threshold Value <br> $(\mathrm{m})$ | Exceedance |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 2-May-13 | 305.39 | 304.44 | 0.95 | 0.17 | NO |
| 9-May-13 | 305.32 | 304.42 | 0.90 | 0.17 | NO |
| 15-May-13 | 305.26 | 304.40 | 0.86 | 0.17 | NO |
| 23-May-13 | 305.30 | 304.40 | 0.90 | 0.17 | NO |


| Date | DP5C <br> (mASL) | Threshold Value <br> (mASL) | Exceedance |
| :---: | :---: | :---: | :---: |
| $2-$ May-13 | 303.22 | 302.86 | NO |
| 9-May-13 | 303.21 | 302.86 | NO |
| 15-May-13 | 303.18 | 302.86 | NO |
| 23-May-13 | 303.17 | 302.86 | NO |


| Date | OW5-84 <br> $(\mathrm{mASL})$ | DP5C <br> $(\mathrm{mASL})$ | Head Difference <br> $(\mathrm{m})$ | Threshold Value <br> $\cdot$ <br> $(\mathrm{m})$ | Exceedance |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 2-May-13 | 303.66 | 303.22 | 0.44 | 0.30 | NO |
| 9-May-13 | 303.64 | 303.21 | 0.43 | 0.30 | NO |
| 15-May-13 | 303.62 | 303.18 | 0.44 | 0.30 | NO |
| 23-May-13 | 303.60 | 303.17 | 0.43 | 0.30 | NO |

Note: No exceedences to report.

| Monthly Reporting Mill Creek Aggregates Pit May 2013 |  | 72.8 | Waterloo-Wellington Airport (May Actual) Waterioo-Wellington Airport (30-year Normal) |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  | Max. Allowable as per PTTW-Main Pond |  |  |  |  |
|  |  |  |  |  |  |  |  | (Imperial Gallons) |  |  |  | (Litres) |
| Total Monthly Precipitation (mm): |  |  |  |  |  |  |  | 2,500 |  |  | per minute | 11,365 |
| Total Monthly Normal Precipitation (mm): |  |  |  |  |  |  |  | 1,800,000 |  |  | per day | 8,183,000 |
|  |  | Below Water Table Extraction (wet tonnes) Phase 3 | Water Pumped from Main Pond (gals) | Water Pumped from Active Silt Pond (gals) | Main Pond Leve! (mASL) | Exceedance $\mathrm{Y} / \mathrm{N}$ (BELOW 305.5 mASL) | Phase 2 Pond Level (mASL) | Exceedance $\mathrm{Y} / \mathrm{N}$ (BELOW 305.0 mASL) | Phase 3 Pond Level (mASL) | Exceedance $\mathrm{Y} / \mathrm{N}$ (BELOW 303.85 mASL) | SP2 Level (mASL) | Exceedance Y/N(ABOVE 305.5mASL) or(BELOW 304.5mASL) |
| Date | Below Water Table  <br> Extraction (wet <br> tonnes) Phase 2 |  |  |  |  |  |  |  |  |  |  |  |
| May-13 | 0 | 2930 | 1,191,793 | 0 | 306.67 | NO | 306.26 | NO | 305.46 | NO | 305.46 | NO |
| May-13 | 0 | 2930 | 1,188,054 | 0 | 306.67 | NO | 306.26 | NO | 305.47 | NO | 305.47 | NO |
| 3-May-13 | 0 | 2637 | 765,273 | 2,269,643 | 306.68 | NO | 306.27 | NO | 305.44 | NO | 305.44 | NO |
| 4-May-13 | 0 | 0 | 0 | 0 | 306.68 | NO | 306.27 | NO | 305.44 | NO | 305.44 | NO |
| 5-May-13 | 0 | 0 | 0 | 0 | 306.68 | NO | 306.27 | NO | 305.44 | NO | 305.44 | NO |
| 6-May-13 | 0 | 2930 | 1,197,733 | 0 | 306.66 | NO | 306.26 | NO | 305.45 | NO | 305.45 | NO |
| 7-May-13 | 0 | 2930 | 1,179,475 | 1,423,421 | 306.66 | NO | 306.26 | NO | 305.44 | NO | 305.44 | NO |
| 8-May-13 | 0 | 2930 | 1,176,396 | 1,471,374 | 306.66 | NO | 306.26 | NO | 305.41 | NO | 305.41 | NO |
| 9-May-13 | 0 | 2930 | 1,170,896 | 1,579,379 | 306.66 | NO | 306.26 | NO | 305.41 | NO | 305.41 | NO |
| 10-May-13 | 0 | 2637 | 1,694,203 | 1,203,672 | 306.67 | NO | 306.26 | NO | 305.39 | NO | 305.39 | NO |
| 11-May-13 | 0 | 0 | 0 | 0 | 306.67 | NO | 306.26 | NO | 305.39 | NO | 305.39 | NO |
| 12-May-13 | 0 | 0 | 0 | 0 | 306.67 | NO | 306.26 | NO | 305.39 | NO | 305.39 | NO |
| 13-May-13 | 0 | 3000 | 1,722,579 | 1,344,672 | 306.67 | NO | 306.28 | NO | 305.42 | NO | 305.42 | NO |
| 14-May-13 | 0 | 3150 | 1,680,345 | 1,344,672 | 306.64 | NO | 306.29 | NO | 305.39 | NO | 305.39 | NO |
| 15-May-13 | 0 | 3000 | 1,692,443 | 0 | 306.64 | NO | 306.28 | NO | 305.43 | NO | 305.43 | NO |
| 16-May-13 | 0 | 2850 | 1,568,821 | 0 | 306.57 | NO | 306.28 | NO | 305.45 | NO | 305.45 | NO |
| 17-May-13 | 0 | 1800 | 1,703,442 | 1,767,233 | 306.57 | NO | 306.27 | NO | 305.47 | NO | 305.47 | NO |
| 18-May-13 | 0 | 0 | 0 | 0 | 306.57 | NO | 306.27 | NO | 305.47 | NO | 305.47 | NO |
| 19-May-13 | 0 | 0 | 0 | 0 | 306.57 | NO | 306.27 | NO | 305.47 | NO | 305.47 | NO |
| 20-May-13 | 0 | 0 | 0 | 0 | 306.57 | NO | 306.27 | NO | 305.47 | NO | 305.47 | NO) |
| 21-May-13 | 0 | 3300 | 1,650,209 | 1,767,233 | 306.56 | NO | 306.26 | NO | 305.48 | NO | 305.48 | NO |
| 22-May-13 | 0 | 3300 | 1,697,283 | 1,232,928 | 306.56 | NO | 306.26 | NO | 305.48 | NO | 305.48 | NO |
| 23-May-13 | 0 | 3300 | 1,678,585 | 1.574.760 | 306.56 | NO | 306.26 | NO | 305.48 | NO | 305.48 | NO |
| 24-May-13 | 0 | 2250 | 1,767,453 | 0 | 306.56 | NO | 306.26 | NO | 305.49 | NO | 305.49 | NO |
| 25-May-13 | 0 | 0 | 0 | 0 | 306.56 | NO | 306.26 | NO | 305.49 | NO | 305.49 | NO |
| 26-May-13 | 0 | 0 | 0 | 0 | 306.56 | NO | 306.26 | NO | 305.49 | NO | 305.49 | NO |
| 27-May-13 | 0 | 3300 | 1,701,462 | 0 | 306.49 | NO | 306.26 | NO | 305.50 | NO | 305.48 | NO |
| 28-May-13 | 0 | 3300 | 1,410,883 | 1,656,368 | 306.50 | NO | 306.26 | NO | 305.50 | NO | 305.48 | NO |
| 29-May-13 | 4950 | 3600 | 1,701,682 | 1,547,924 | 306.56 | NO | 306.29 | NO | 305.51 | NO | 305.47 | NO |
| 30-May-13 | 4950 | 2550 | 1,704,762 | 1,633,272 | 306.55 | NO | 306.29 | NO | 305.52 | NO | 305.46 | NO |
| 31-May-13 | 3375 | 2250 | 1,685,624 | 1,251,185 | 306.57 | NO | 306.28 | NO | 305.51 | NO | 305.46 | NO |
| Total | 13275 | 63804 | 32,929,396 | 23,067,735 |  |  |  |  |  |  |  |  |
| Avg./ day | 428.2 | 2058.19 | 1,062,238.59 | 744,120.49 | 306.61 | NO | 306.27 | NO | 305.46 | NO | 305.45 | NO |

Note: No exceedences to report

From: Amanda Pepping [mailto:apepping@gamsby.com]
Sent: July-02-13 9:16 AM
To: Karen Landry
Cc: Steve Conway
Subject: RE: Mini Lakes Mobile Home Community 2012 Annaul Operation \& Maintenance Report
Hi Karen,
We would expect that, at the latest, the operators recommendations mentioned in the 2012 Annual Operation \& Maintenance Report would be implemented as part of the planned plant upgrades, which are scheduled to occur in 2013 (pending MOE approval).

Sincerely,
Amanda Pepping, P.Eng.

Gatsby and Mannerow Limited
650 Woodlawn Road West, Block C, Unit 2
Guelph, ON N1K 1B8
Phone:(519) 824-8150
Cell: (519) 242-4626
Fax: (519) 824-8089
Email: apepping@gamsby.com
website: www.gamsby.com

## OTHER SYSTEM IMPROVEMENT:

American Water Canada Corporation (AWC), the system operator, has identified a number of recommendations to improve the overall system. These include:

- Installation of wireless alarm transmitters at the sewage pump stations
- Improved chemical delivery system for reduced materials handling
- Improved sludge management and increased recirculation rates (scheduled for 2013, pending C of A amendment application and approval)
- Installation of permanent wiring for the alum pump

These recommendations are under consideration by the owner, operators and Stantec. Implementation will depend on evaluation, priority levels and funding availability.

## SUMMARY:

Based on the information provided in the '2012 Annual Operation and Maintenance report', the Mini Lakes wastewater treatment plant effluent met the MOE (C of A) compliance limits for all compliance parameters on an annual average basis during 2012. The wastewater treatment plant was in compliance on a 12-month rolling average basis for nitrate for all of 2012 with the exception of the first quarter. The situation has been reported to the MOE and operational changes and upgrades to resolve the nitrate issues are ongoing.

We recommend that;

1. The operators continue to closely monitor effluent parameters on a weekly or biweekly basis in 2013 and take corrective action if the effluent is approaching the C of A limits.
2. The owner and operators continue to implement the general measures outlined in the Stantec annual report to maintain the denitrification process.
3. The operators continue to report average daily flow, maximum daily flow and estimated number of occupied homes for each month in the quarterly reports. The estimate of occupied homes should include all occupied homes contributing sewage flows to the wastewater treatment plant.
4. The owner and operators take appropriate action to bring the wastewater treatment plant into compliance with respect to C of A requirements for chemical storage.
5. The owner is to provide an update to the Township on how they plan to implement the operator's recommendations to improve system efficiency and health and safety issues as identified in the Stantec report.

[^0]:    * CVA totals include taxable, PIL and exempt

[^1]:    ${ }^{1}$ Hoffman, D.W> et. al. 1963. Soil Survey of Wellington County Ontario. Report No. 35 of the Ontario Soil Survey. Research Branch Canada. Department of Agriculture and the Ontario Agricultural College.

