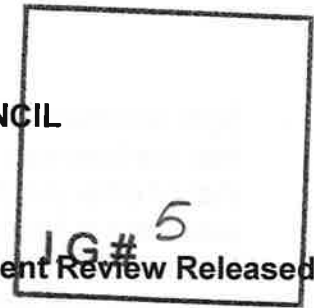


**TO THE IMMEDIATE ATTENTION OF THE CLERK AND COUNCIL**

December 20, 2013

**Report of the Special Purpose Business Property Assessment Review Released**



The Parliamentary Assistant to the Minister of Finance, Steven Del Duca, MPP has completed his report regarding special business property assessment. The report was released on the website of the Ministry of Finance on December 17, 2013.

The report includes 26 recommendations related to the operation of MPAC and the assessment system. The recommendations are made under the following headings: accountability, roles and responsibilities, methodology for special business properties, data accuracy and integrity and appeals.

In addition, the report makes a number of recommendations related to specific property types. Below are key extracts from each:

**Billboards** – "it is recommended that billboards be assessed based on their structure cost without an added value for land rental. It is recommended that this valuation approach would apply starting in 2014. Consideration could also be given to retroactive application of this valuation approach for signs that have been newly-assessed since the 2008 reassessment".

**Landfills** – "It is recommended that MPAC's capacity approach should not be applied to any additional landfill properties before the 2016 reassessment. It is recommended that Ministry staff continue the consultation process and arrive at a recommended valuation approach by the summer of 2014".

**Industrial Lands** - "MPAC's valuation procedures should be prepared and made publicly available well in advance of the next province-wide reassessment of properties in 2016. It is also recommended that consideration be given, with municipal input, to providing greater regulatory clarity regarding the circumstances when a change or proposed change in zoning or official plan designation should impact the assessment approach".

**Farms**- "Improve the sales verification process by ensuring that analysis of farm sales reflects only sales between bona-fide farmers. Strengthen the accuracy and equity of the valuation process by ensuring that an adequate sample size is used for farm sales analysis".

**Grain elevators** - "It is recommended that the property class regulation under the *Assessment Act* be amended for the 2014 tax year based on the following criteria:

- Commercial classification to apply to licensed commercial grain elevators located off farms;

- Split commercial/farm classification to apply to grain elevators located on farms that are licensed for commercial use and store both the farmer's own grain and that of other producers (classification split to be based on the proportion of customer to farmer grain handled at the elevator); and
- Farm classification to apply to grain elevators located on farms that are used to store only the farmer's own grain".

**Wind Turbine Towers** - "Starting in 2014... it is recommended that the amount of the [assessment] increase be based on the province-wide average increase in the assessed value of industrial properties. For the 2014 to 2016 tax years, the increase would be approximately 3% per year. Beginning in 2017, and with every four-year reassessment, the amount of the increase for wind turbine towers would be updated to reflect the province-wide average assessment increase of the industrial property class, phased in over four years".

**Mills** - "In a limited number of cases, the Province will be providing one-time financial assistance that is targeted to municipalities most adversely affected by the reduced assessed values resulting from the recent ARB decisions. In 2014, municipalities will be able to make use of property tax and other policy tools currently available to them to help to mitigate the impacts on their tax base. For example, in certain situations, municipalities could make use of tax flexibility tools to mitigate the impacts of assessment reductions going forward".

A full copy of the report is available [here](#) and includes background information and a full listing of all recommendations made by the Parliamentary Assistant to the Minister of Finance.

AMO has posed some key questions to the Ministry of Finance regarding the report, its recommendations, and implementation. AMO will continue its analysis together with the municipal finance associations.

**AMO Contact:** Matthew Wilson, Senior Advisor, 416-971-9856 Ext. 323 or [mwilson@amo.on.ca](mailto:mwilson@amo.on.ca)

**PLEASE NOTE** AMO Breaking News will be broadcast to the member municipality's council, administrator and clerk. Recipients of the AMO broadcasts are free to redistribute the AMO broadcasts to other municipal staff as required. We have decided to not add other staff to these broadcast lists in order to ensure accuracy and efficiency in the management of our various broadcast lists.

**DISCLAIMER** These are final versions of AMO documents. AMO assumes no responsibility for any discrepancies that may have been transmitted with the electronic version. The printed versions of the documents stand as the official record.

County of Wellington Planning and Land Division Committee  
Deborah Turchet, Secretary-Treasurer  
Wellington County Administration Centre  
74 Woolwich Street  
Guelph, Ontario N1H 3T9



RECEIVED  
DEC 16 2013  
Township of Puslinch

December 11, 2013

**NOTICE**

On Application No. B112/13

**APPLICANT**

Lino & Rina Trevisan  
4774 Nassageweya-Puslinch TL  
Moffat ON L0P 1J0

**LOCATION OF SUBJECT LANDS**

TOWNSHIP OF PUSLINCH  
Part Lot 10  
Concession 11

Please be advised that **no appeal under Section 53, subsections (14) or (16), subject to subsection (23) of the Ontario Planning Act has been lodged on this Application.**

**THE DECISION OF THE PLANNING AND LAND DIVISION COMMITTEE and the CONDITIONS FOR APPROVAL, SUBJECT TO SECTION 53, SUBSECTION (23), ARE NOW FINAL.**

The **CERTIFICATE/STAMP of OFFICIAL FOR CONSENT will be issued when** the Secretary-Treasurer of the Planning and Land Division Committee has been furnished with written proof that all the conditions of approval for consent have been fulfilled; and has received the following:

**A LEGAL DESCRIPTION OF THE LAND OR INTEREST IN LAND TO BE CONVEYED OR OTHERWISE DEALT WITH; AND THE FULL NAMES OF THE PARTIES TO THE TRANSACTION.**

**A DEPOSITED REFERENCE PLAN WHICH INDICATES THE BOUNDARIES OF THE LAND OR INTEREST IN LAND WHICH IS THE SUBJECT OF CONSENT** [or where the Planning and Land Division Committee in its decision has stated, the legal description of the land or interest in land]

**A MINIMUM OF TWO DAYS IS REQUIRED FOR THE REVIEW OF THE DOCUMENTS AND THE ISSUANCE OF THE CERTIFICATE OF CONSENT. INCOMPLETE DOCUMENTS/INFORMATION WILL BE RETURNED FOR CORRECTION AND COMPLETION BY THE PREPARER OF THE DOCUMENTS/ INFORMATION.**

**REMINDER!!! - ALL CONDITIONS MUST BE FULFILLED BEFORE THE FINAL CONSENT IS GIVEN and THE CONSENT CERTIFICATE IS ISSUED.**

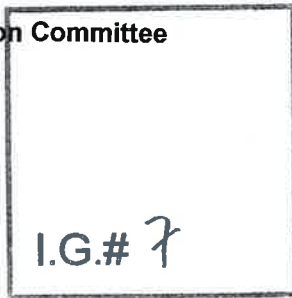
Yours truly,

Deborah Turchet  
Secretary-Treasurer  
Planning and Land Division Committee

cc: Jeff Buisman

CLERK'S DEPARTMENT	
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Council Agenda	Jan 8/14
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County of Wellington Planning and Land Division Committee  
Deborah Turchet, Secretary-Treasurer  
Wellington County Administration Centre  
74 Woolwich Street  
Guelph, Ontario N1H 3T9



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DEC 16 2013  
Township of Puslinch

December 11, 2013

**NOTICE**

On Application No. B56/13

**APPLICANT**

Edward Luck Limited  
3173 Perth Rd 163  
RR#1  
Fullarton ON N0K 1H0

**LOCATION OF SUBJECT LANDS**

TOWNSHIP OF PUSLINCH  
Part Lot 31  
Gore Concession

Please be advised that **no appeal under Section 53, subsections (14) or (16), subject to subsection (23) of the Ontario Planning Act has been lodged on this Application.**

**THE DECISION OF THE PLANNING AND LAND DIVISION COMMITTEE and the CONDITIONS FOR APPROVAL, SUBJECT TO SECTION 53, SUBSECTION (23), ARE NOW FINAL.**

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Yours truly,

Deborah Turchet  
Secretary-Treasurer  
Planning and Land Division Committee

cc: Linda Trinchini

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County of Wellington Planning and Land Division Committee  
Deborah Turchet, Secretary-Treasurer  
Wellington County Administration Centre  
74 Woolwich Street  
Guelph, Ontario N1H 3T9



RECEIVED  
DEC 16 2013  
Township of Puslinch

December 11, 2013

**NOTICE**

On Application No. B40/13

**APPLICANT**

Lena Trinchini  
7287 Concession #1  
RR#2  
Puslinch ON N0B 2J0

**LOCATION OF SUBJECT LANDS**

TOWNSHIP OF PUSLINCH  
Part Lot 30  
Gore Concession

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Yours truly,

Deborah Turchet  
Secretary-Treasurer  
Planning and Land Division Committee

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