



Area Rating Report

December 2023

The Resolution

Area rating is a municipal property taxation policy, Section 326 of the Municipal Act, 2001 intended to account for either significant differences in service levels or differences in the cost of providing services across different parts of the municipality.

Resolution 23-368 was passed at the October 17, 2023 special meeting of council stating:

BE IT RESOLVED THAT Council hereby appoint Mary Bradbury, Nikola Grubic, Robert Campbell and Gilles Legault to form a committee to investigate/review area rating of special services.

The Municipal Act, 2001, S.O. 2001, c. 25

Taxes to be levied equally

307 (1) All taxes shall, unless expressly provided otherwise, be levied upon the whole of the assessment for real property or other assessments made under the *Assessment Act* according to the amounts assessed and not upon one or more kinds of property or assessment or in different proportions.

2001, c. 25, s. 307 (1)

The Municipal Act, 2001, S.O. 2001, c. 25

By-laws re special services 326

326 (1) A municipality may by by-law,

(a) identify a special service; This means a service that is:

Not being provided or undertaken generally throughout the municipality, or

Being provided or undertaken at different levels or in a different manner in different parts of the municipality

b) determine which of the costs, including capital costs, debenture charges, charges for depreciation or a reserve fund, of the municipality are related to that special service;

(c) designate the area of the municipality in which the residents and property owners receive or will receive an additional benefit from the special service that is not received or will not be received in other areas of the municipality;

(d) determine the portion and set out the method of determining the portion of the costs determined in clause (b) which represent the additional costs to the municipality of providing the additional benefit in the area designated in clause (c);

(e) determine whether all or a specified portion of the additional costs determined in clause.

(d) shall be raised under subsection (4). 2001, c. 25, s. 326 (1); 2006, c. 32, Sched. A, s. 136 (1).

The Municipal Act, 2001, S.O. 2001, c. 25

Levies

(7) If a municipality or a local board of a municipality pays for a service or activity provided or undertaken by another municipality or a local board of another municipality, the service or activity shall be deemed to be a service or activity of the first municipality or local board.

2001, c. 25, s. 326 (7).

The Municipal Act, 2001, S.O. 2001, c. 25

Municipal Act, 2001
Loi de 2001 sur les municipalités

ONTARIO REGULATION 305/02

Amended to O. Reg. 585/06

SPECIAL SERVICES

Note: This Regulation was revoked on January 1, 2007. See: O. Reg. 585/06, ss. 2, 3.

This Regulation is made in English only.

Prescribed special services

1. The following are prescribed as special services for the purposes of clause 326 (1) (a) of the *Municipal Act, 2001*:

1. Culture, parks, recreation and heritage systems.
2. Waste management systems.
3. Fire protection and prevention systems.
4. Parking systems, except on highways.
5. Transportation systems, other than highways.
6. Sewage systems.
7. Water systems.
8. Drainage and flood control systems, including storm sewers.
9. Street lighting. O. Reg. 305/02, s. 1.

2. Omitted (provides for coming into force of provisions of this Regulation). O. Reg. 305/02, s. 2.

The Municipal Act, 2001, S.O. 2001, c. 25

Municipal Act, 2001

ONTARIO REGULATION 585/06

SERVICES THAT CANNOT BE IDENTIFIED AS A SPECIAL SERVICE

Consolidation Period: From January 1, 2007 to the e-Laws currency date.

No amendments.

This is the English version of a bilingual regulation.

Services that cannot be identified as a special service

1. For the purposes of clause 326 (5) (a) of the Act, the following services are prescribed as services that cannot be identified as a special service under clause 326 (1) (a) of the Act:

1. Health programs and services under Part II of the *Health Protection and Promotion Act*. O. Reg. 585/06, s. 1.
2. Omitted (revokes other Regulations). O. Reg. 585/06, s. 2.
3. Omitted (provides for coming into force of provisions of this Regulation). O. Reg. 585/06, s. 3.

Area Rating Comparison to Other Municipalities in Ontario

The tax systems and area rating methodologies of several municipalities in Ontario were looked at in comparison to the Municipality of Killarney

- Township of the Archipelago
- City of Kawartha Lakes
- Hamilton

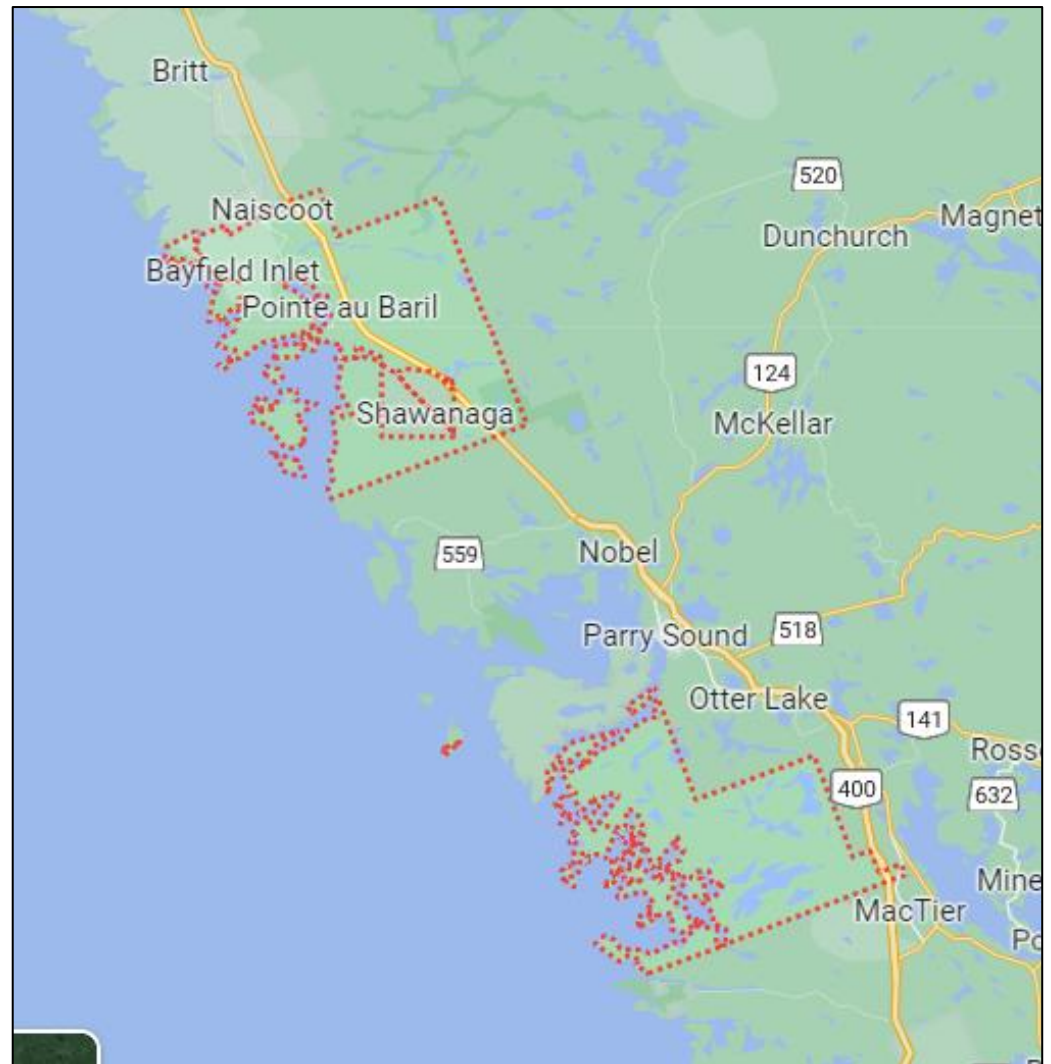


2023 BUDGET

Township of The
Archipelago

Township of The Archipelago Ward Map

**(~80 Km between north and
south wards)**



Excerpts from the Township of The Archipelago 2023 Budget

2023 Budget

Township Wide	2022 Approved Budget	2023 Proposed Budget	Variance(%)
Planning, Building & Environmental Services	1,181,370	1,246,636	5.5%
Administrative Services	2,774,132	3,083,148	11.1%
Health Services	1,044,175	1,080,051	3.4%
Social Services	915,568	948,560	3.6%
OPP	673,012	653,829	-2.9%
Contributions to Reserves	347,693	360,961	3.8%
Library	38,470	38,106	-0.9%
Donations	59,774	59,462	-0.5%
Transportation	34,303	33,485	-2.4%
Waste Services*	14,490	84,201	481.1%
Recreational Services**	217,803	1,045,613	380.1%
Total	7,300,791	8,634,052	18.3%

Note:

Transportation and waste costs are from equipment shared between wards

Library and Recreation costs are contributions to Parry Sound for services

Area Rated

North	2022	2023	Variance(%)
Area Rated	Approved Budget	Proposed Budget	
Recreational Services	301,569	336,105	11.5%
Protection Services	9,176	8,518	-7.2%
Contributions to Reserves	479,789	495,981	3.4%
Transportation	613,850	664,074	8.2%
Waste Services	649,914	673,031	3.6%
Attainable Housing	-	5,000	
Total	2,054,298	2,182,709	6.3%

South	2022	2023	Variance(%)
Area Rated	Approved Budget	Proposed Budget	
Recreational Services	228,332	234,632	2.8%
Protection Services	96,555	96,726	0.2%
Contributions to Reserves	854,265	933,435	9.3%
Transportation	714,363	747,455	4.6%
Waste Services	739,453	746,233	0.9%
Capital Contribution - Roads	100,000	-	-100%
Total	2,732,968	2,758,481	0.9%

Total Operating Budget	\$	12,088,057	\$	13,575,242	12.3%
Less: Grants, Reserves, User Fees		3,321,886		4,477,154	34.8%
Net Operating Budget	\$	8,766,171	\$	9,098,088	3.8%

Note:

Protection Services: MNR in both wards and Seguin Township Fire in the South

Transportation includes all road maintenance costs divided by ward (Typically not an area rated service)

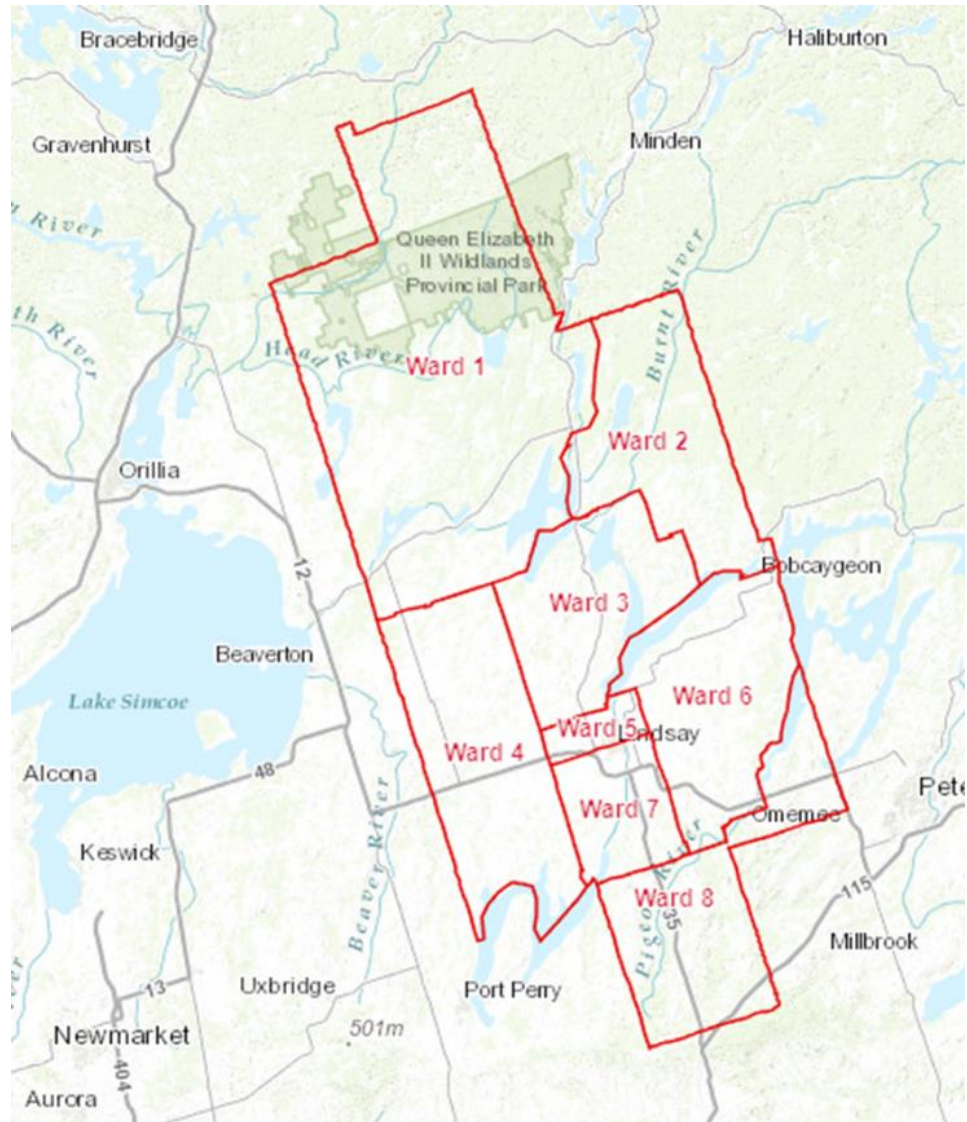
Waste includes all costs associated with the dumps in each ward (Typically not an area rated service)



2023 Proposed Budget and Business Plan



City of Kawartha Lakes Ward Boundary Map (~90 Km North to South)



The City of Kawartha Lakes

- Kawartha Lakes has unique circumstances as it was an amalgamation of a number of smaller towns, villages and hamlets
- The smaller amalgamated towns all had varying types and levels of services provided in similar neighbourhoods
- Unlike Killarney which was an amalgamation of a single town with the surrounding rural area

Area Rated Services in Kawartha Lakes 2023 Tax Year

- 5.04 **Fire Area A:** A special levy for fire services in Area A, as defined on Schedule "C", shall be levied and collected on the assessment in each property class in Area A service area in Kawartha Lakes, according to the last assessment roll for the City as amended by MPAC. This special municipal levy shall be at the rates of taxation set out in Schedule "B", column "c", to raise the sum of \$2,901,419.
- 5.05 **Fire Area C:** A special levy for fire services in Area C, as defined on Schedule "C", shall be levied and collected on the assessment in each property class in Area C service area in Kawartha Lakes, according to the last assessment roll for the City as amended by MPAC. This special municipal levy shall be at the rates of taxation set out in Schedule "B", column "d", to raise the sum of \$2,584,785.
- 5.06 **OPP Police Services:** A special levy for Ontario Provincial Police Services shall be levied and collected on the assessment in each property class in the geographic areas other than Lindsay and Ops, according to the last assessment roll for the City as amended by MPAC. This special municipal levy shall be at the rates of taxation set out in Schedule "B", column "e", to raise the sum of \$8,181,519.
- 5.07 **Kawartha Lakes Police Services (Lindsay):** A special levy for Kawartha Lakes Police Services shall be levied and collected on the assessment in each property class in the geographic area of Lindsay in Kawartha Lakes, according to the last assessment roll for the City as amended by MPAC. This special municipal levy shall be at the rates of taxation set out in Schedule "B", column "f", to raise the sum of \$7,352,762.
- 5.08 **Kawartha Lakes Police Services (Ops):** A special levy for Kawartha Lakes Police Services shall be levied and collected on the assessment in each property class in the geographic areas of Ops in Kawartha Lakes, according to the last assessment roll for the City as amended by MPAC. This special municipal levy shall be at the rates of taxation set out in Schedule "B", column "g", to raise the sum of \$1,173,392.

- 5.09 **Transit:** A special services levy for transit shall be levied and collected on the assessment in each property class in the geographic area of Lindsay in Kawartha Lakes, according to the last assessment roll for the City as amended by MPAC. This special municipal levy shall be at the rates of taxation set out in Schedule "B", column "h" to raise the sum of \$873,026.
- 5.10 **Parks:** A special levy for parks shall be levied and collected on the assessment in each property class in the geographic area of Lindsay in Kawartha Lakes, according to the last assessment roll for the City as amended by MPAC. This special municipal levy shall be at the rates of taxation set out in Schedule "B", column "i" to raise the sum of \$430,594.
- 5.11 **Street Lights:** A special services levy for street lights shall be levied and collected on the assessment in each property class in the geographic areas of Lindsay, Omemee, Bobcaygeon, Fenelon Falls, Woodville, and Sturgeon Point in Kawartha Lakes, according to the last assessment roll for the City as amended by MPAC. This special municipal levy shall be at the rates of taxation set out in Schedule "B", column "j" to raise the sum of \$429,041.
- 5.12 **Business Improvement Area (BIA):** A special levy for the Business Improvement Area shall be levied and collected on the assessment in each property class for each property defined in Schedule "D", according to the last assessment roll for the City as amended by MPAC. This special municipal levy shall be at the rates of taxation set out in Schedule "B", column "k", to raise the sum of \$148,809.

In 2001, Hamilton approved the area rating of Transit, Fire, Culture and Recreation, Storm Sewers, Senior's Tax Credit, Slot Revenues and Financial Adjustments based on former municipal boundaries.

In 2011, the City implemented a new area rating methodology largely based on an urban and rural model that aligns to the transit service area and recognizes that area rating based on former municipal boundaries does not necessarily acknowledge how services are delivered or the cost to deliver these services.

In 2022 The City of Hamilton voted to eliminate most of the area rated special services in the city, to be phased out of 4 to 6 years. Fire services remain area rated within the various boundaries within the city based on the levels of service (career, volunteer and Composite) The reasons for these changes varied but for the most part it was determined that the level of service throughout the city had been expanded such that all ratepayers had equal access to those services.

AREA RATING - MUNICIPAL SCAN

Municipality	Area Rated Services	Methodology
Toronto	N/A	
Ottawa	Fire, Transit, Waste	Fire: Fire and Volunteer Transit: Urban, Rural and Para-Transpo Waste: Curb pick up, bin pick up, no service
Greater Sudbury	Fire and Transit	Fire: Career, composite, volunteer Transit: Urban, commuter, no rate
Kingston	Fire	Fire: central, east, west
Barrie	N/A	
Haldimand County	N/A	
Windsor	N/A	
Guelph	N/A	
London	N/A	
Brantford	N/A	
Durham Region	N/A	
Oshawa	N/A	
Pickering	N/A	
Whitby	N/A	
Clarington	N/A	
Scugog	N/A	
Uxbridge	N/A	
Peel Region	Police	Peel Regional Police allocated to Brampton and Mississauga; OPP costs charged to Caledon
Mississauga	N/A	
Brampton	N/A	
Caledon	N/A	
York Region	N/A	
Markham	N/A	
Vaughan	N/A	
Newmarket	N/A	
Richmond Hill	N/A	
Aurora	N/A	
Georgina	N/A	
Whitchurch-Stouffville	N/A	
East Gwillimbury	N/A	
King City	N/A	
Halton Region	Yard Waste Program	Only charged to designated urban boundary; Rural areas do not receive the service
Burlington	Transit	Urban / rural
Milton	N/A	
Oakville	N/A	
Waterloo Region	Transit, Library, Waste Collection	Transit: Urban / rural Library: Rural townships only Waste collection: Urban / rural
Kitchener	Sidewalk Snow Removal	Fees charged to properties within the service areas based on linear meterage
Cambridge	N/A	
Waterloo	N/A	
Niagara Region	Waste Management	Levy amount allocated to each municipality based on their own assessment base
St. Catharines	Transit and Street lights	General and Urban (includes area rated levies)
Grimsby	Sanitary sewers	Urban only
Niagara-on-the-Lake	Consolidated storm water	Urban only
Thorold	Waste Management	
Niagara Falls	N/A	

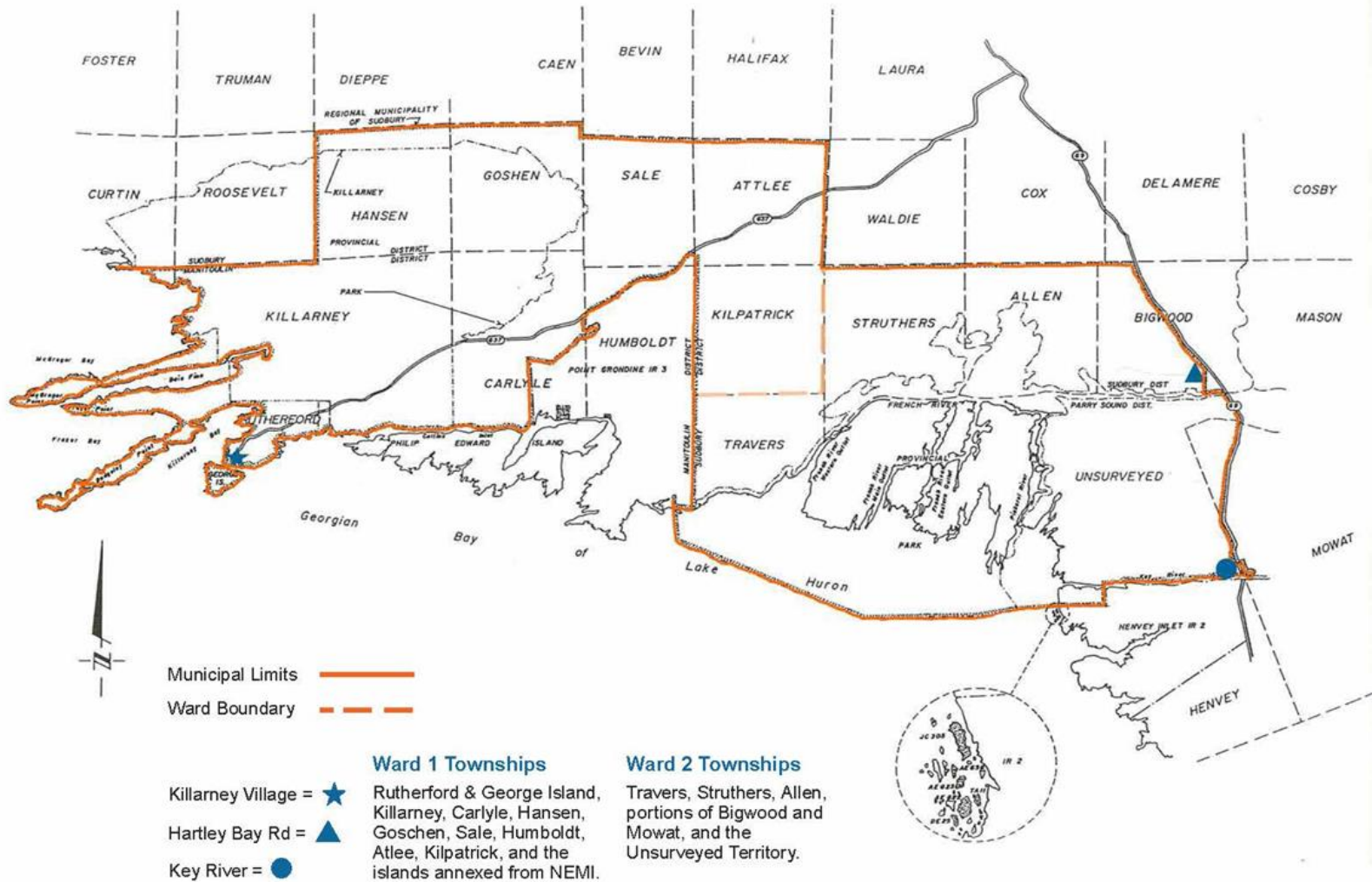
This appendix from the Hamilton 2022 report illustrates the scan of 44 similar municipalities in Ontario and their area rating methodology at the time.

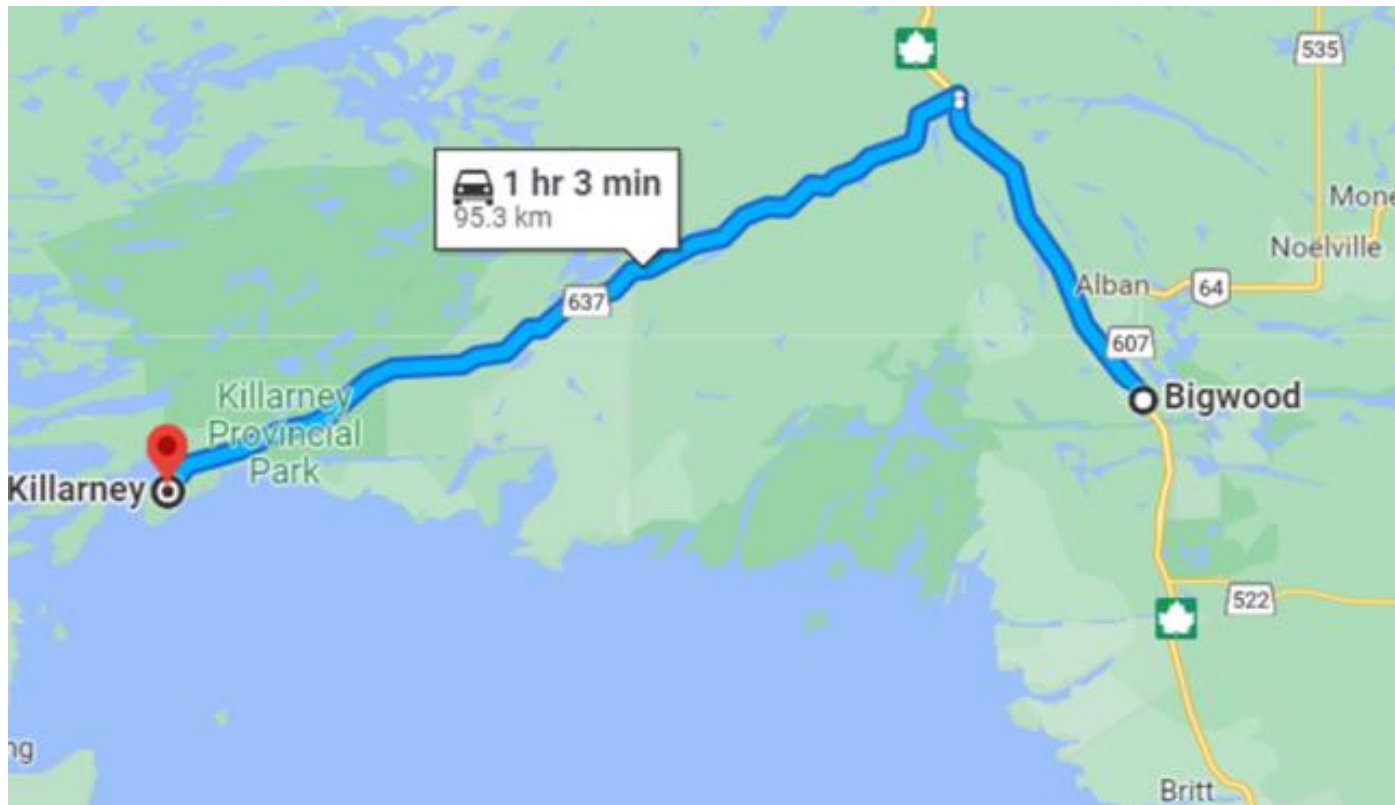
Municipality	Area Rated Services per Sec 326	Special Services Levied	Other Services charged according to usage
French River	No		OPP per household
Markstay-Warren	No		Water and Sewer
West Nipissing	No		Water/Waste Water Garbage Pickup
St. Charles	No		Water and Sewer
Powassan	No		
Timiskaming	No		Water, Sewer, Garbage
Township of Sables- Spanish Rivers	No		
Espanola	No		Water and Sewer
Parry Sound	No		Water and Sewer
City of Greater Sudbury	Yes	Fire Transportation BIA (commercial/ industrial classes only)	Water and Sewer
North Bay	Yes	Downtown Improvement area -applies to commercial/ industrial classes only	
Elliot Lake	Yes	Urban Surcharge (?) Central Commercial Surcharge (Parking/Sidewalks)	Water and Sewer
Kawartha Lakes	Yes	Fire Police Transit Parks Streetlights BIA	
Havelock-Belmont- Methuen	Yes	Sidewalks Streetlight Waste Collection	
NEMI	?	All unshared services divided by 4 wards: -Roads, fire service, sidewalks, streetlights, crossing guards, garbage collection, BIA, marina, etc.	
Town of The Archipelago	?	All unshared services divided by 2 Wards: Recreation, Fire, Police, Roads, Waste	

Other Northern Municipalities Area Rating (per 2023 Tax Bylaws and Budgets)



Municipality of Killarney — Municipal and District Boundaries





Average travel distance from Ward 2 to the Village (~100 Km)

Budget

The Municipal budget allocates the resources necessary to maintain municipal services and provides a breakdown of how tax dollars are being spent. Below is a summary of various municipal expenses that are paid for with a portion of the taxes that are collected:

General Government

Expenses that deal with all administrative aspects, such as office supplies and equipment; heat and hydro; bank charge and insurance costs, salaries, building maintenance and repairs; consultant expenses; services provided by the Municipal Property Assessment Corporation

Protection to Persons and Property

Fire protection agreements (Britt Fire Department, French River Fire Department and Ministry of Natural Resources); policing costs; building department costs; by-law enforcement; 911 and emergency planning expenses. The Ministry of Natural Resources deals with forest fires in the Municipality of Killarney, but does not action home or cottage fires.

Transportation Services

Includes airport expenses as well as roadway administration, upkeep of roads – i.e. Hartley Bay, Brazier and Gauthier Roads and Killarney village roads – grading, culvert work, dust control, cold mix patching, snowplowing, sanding and salting, etc.

Environmental Services – Waste Management and Recycling

The Municipality operates three landfill sites: one in Ward 1 (Killarney village) and two in Ward 2 (Hartley Bay and Key River). In addition, each site offers a recycling and electronics program that helps divert a variety of waste items.

Health Services/Social & Family Services

Includes payments to the Sudbury District Health Unit; cemetery expenses; heliport expenses at the Key River and at Hartley Bay. Payments to the Manitoulin-Sudbury District Social Services Administration Board (DSSAB), represent the largest percentage of the Municipality's overall budget. DSSAB manages ambulance, social housing, child care and social services.

Recreation

Includes expenses relating to the Killarney Museum; community centre; community hall; access to the Municipality of French River library, etc.

Planning and Development

Includes expenses paid to the Sudbury East Planning Board, to which the Municipality belongs; official planning expenses, etc.

Environmental Services Not Paid by Taxes – Water and Sewer

Water and sewer expenses are not funded by tax dollars. Expenses are recovered by direct billings to water and sewer users, which covers 100% of the costs for these services. The capital construction costs of the new water treatment plant are also recovered 100% from the water and sewer users.

Thoughts to Consider in the Decision to Area Rate Services in Killarney

- Are there services that are not being provided or undertaken generally throughout the various areas of the municipality
- Are those potential special services benefitting the greater common good by bringing tourist dollars and investment to the municipality
- What is the current “picture” of tax dollar revenue vs spending in each ward
- What would be the impact of a special levy on the tax rates for each ward and is it justifiable

Potential Special Services to Consider

Streetlights and Sidewalks

- While a select few municipalities in the province area rate streetlights and sidewalks, those municipalities differ significantly from the Municipality of Killarney.
- They have residential neighbourhoods throughout their municipalities that have varying levels of those services and it would not be feasible or desirable to provide streetlights and sidewalks throughout the municipality.
- There are dozens of municipalities throughout the province that have both residential and rural neighbourhoods and it is uncommon to consider either streetlights or sidewalks as special services.

Transportation

In general, roads and road maintenance may not be considered a special service in accordance with the municipal act. MPAC considers road type in the property assessment checklist which impacts the value of the assessment and corresponding property tax levy.

The Municipal Airport and the Key River Helipad would currently be the only services within the Municipality which might be considered a transportation related special service. The airport is a service provided by the municipality which primarily benefits tourist oriented businesses within the municipality and not the average ratepayer.

It could be justified that this is not a special service provided to residents of either ward. Both facilities provide access for emergency services and MNR to the area which benefits all residents.

Recreational Services and Facilities

The Geography of the Municipality of Killarney makes it significantly different from most municipalities in Ontario. It is unrealistic to consider that recreational services in the village are being undertaken by residents in ward 2 due to the ~100 Km distance to travel. These services could and likely should be considered as “special services” provided to ward 1 ratepayers in accordance with section 326 of the municipal act.

While residents on the outskirts of ward 1 have a longer transit than residents in the village to recreational facilities, is not an unreasonable distance and similar to that of many moderate sized municipalities in Ontario.

Some of the facilities and services might be better classified as “Culture and Tourism”. (lighthouse, Jailhouse Museum, etc.) Such tourist attractions benefit all ratepayers of the municipality in that they bring business dollars to the area, increase the opportunities for business and residential development and ultimately tax dollars to the municipality. These are services essentially benefit “the greater common good”.

Recreational Services and Facilities

Residents from Ward 2 actively utilize and benefit from a number of services and facilities in the Municipality of French River. Some of those services are paid for by the Municipality of Killarney and a number are used free of charge:

Services paid for by The Municipality of Killarney

- French River Volunteer Fire Services (Also Britt)

- French River Public Library

- Some Senior Exercise Classes

Other Available Services and Facilities NOT paid for by the municipality

- Noelville Arena and Community Center

- Alban Community Center

- Alban Splash Pad

- Joe Chartrand Park

- Wally Lamondin Beach

- Murdock River boat ramp

- Community Health Center

- Fitness Center (membership funded)

- Numerous community groups and organizations

Recreational Services and Facilities

The question to be considered is: Can recreational services in the Municipality of French River used by the residents of ward 2 free of charge and not purchased by the municipality be deemed as a service provided by the municipality under section 326(7) of the municipal act? In a court of law the answer would likely be “No”.

It could be interpreted that the “spirit of the law” is that all ratepayers should have equal access to services and facilities, and if they do not, then those who do have access to services should pay for those separately. Currently ratepayers of both wards have access to similar facilities.

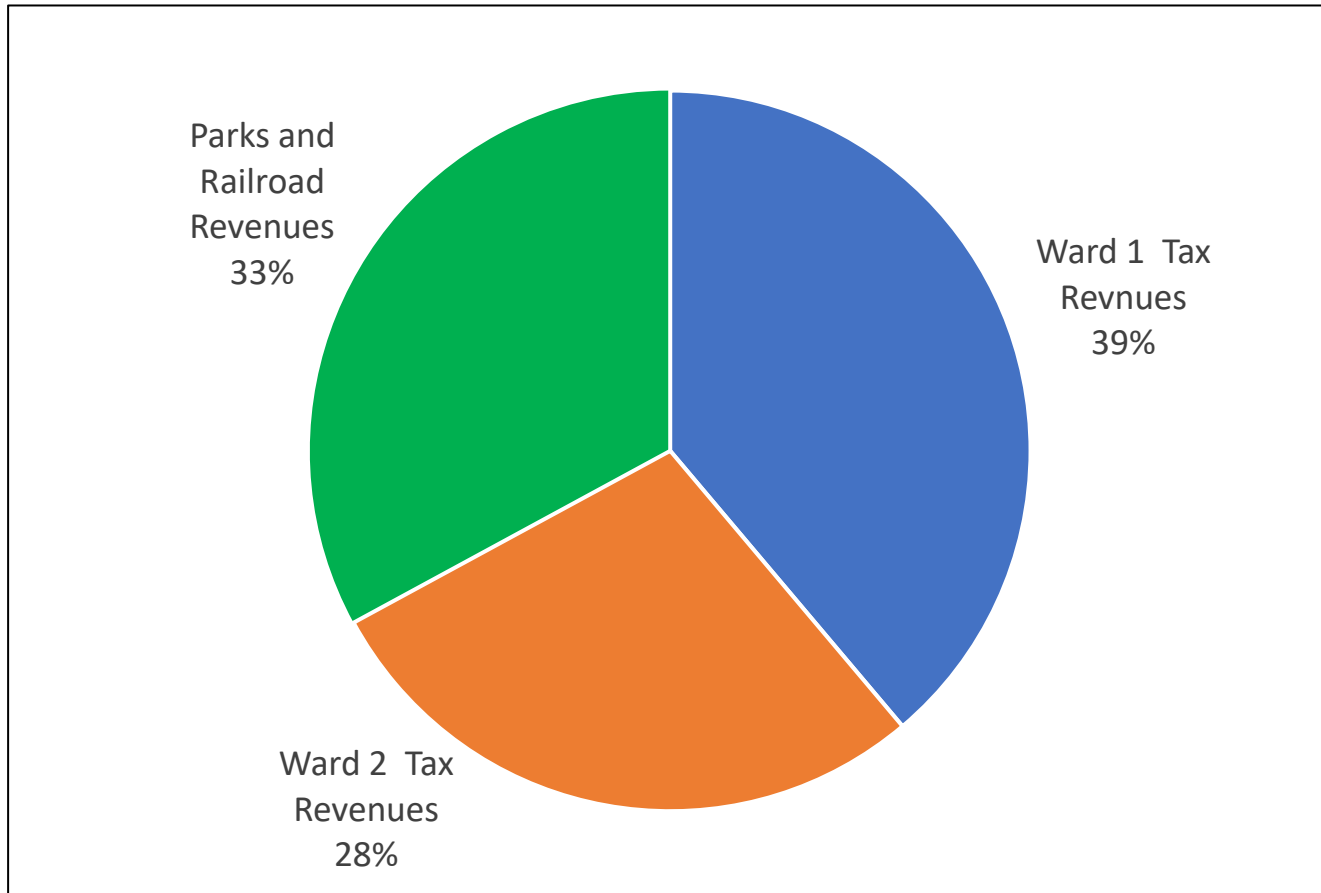
2023 Tax Rate Comparison to Local Municipalities

	Residential and Education Tax Rate	Additional Service fees (Waste, Police)	Taxes Paid on Median Property Assessment (\$173,000)	% Greater than Killarney
Markstay Warren	0.0145483		\$2,516.85	43.4%
St. Charles	0.0148959		\$2,576.99	46.8%
French River	0.0104734	\$347	\$2,159.18	23.0%
Sudbury Unorganized	0.0145353		\$2,514.60	43.2%
Killarney	0.0100039	\$25	\$1,755.67	

Revenues and Expenses

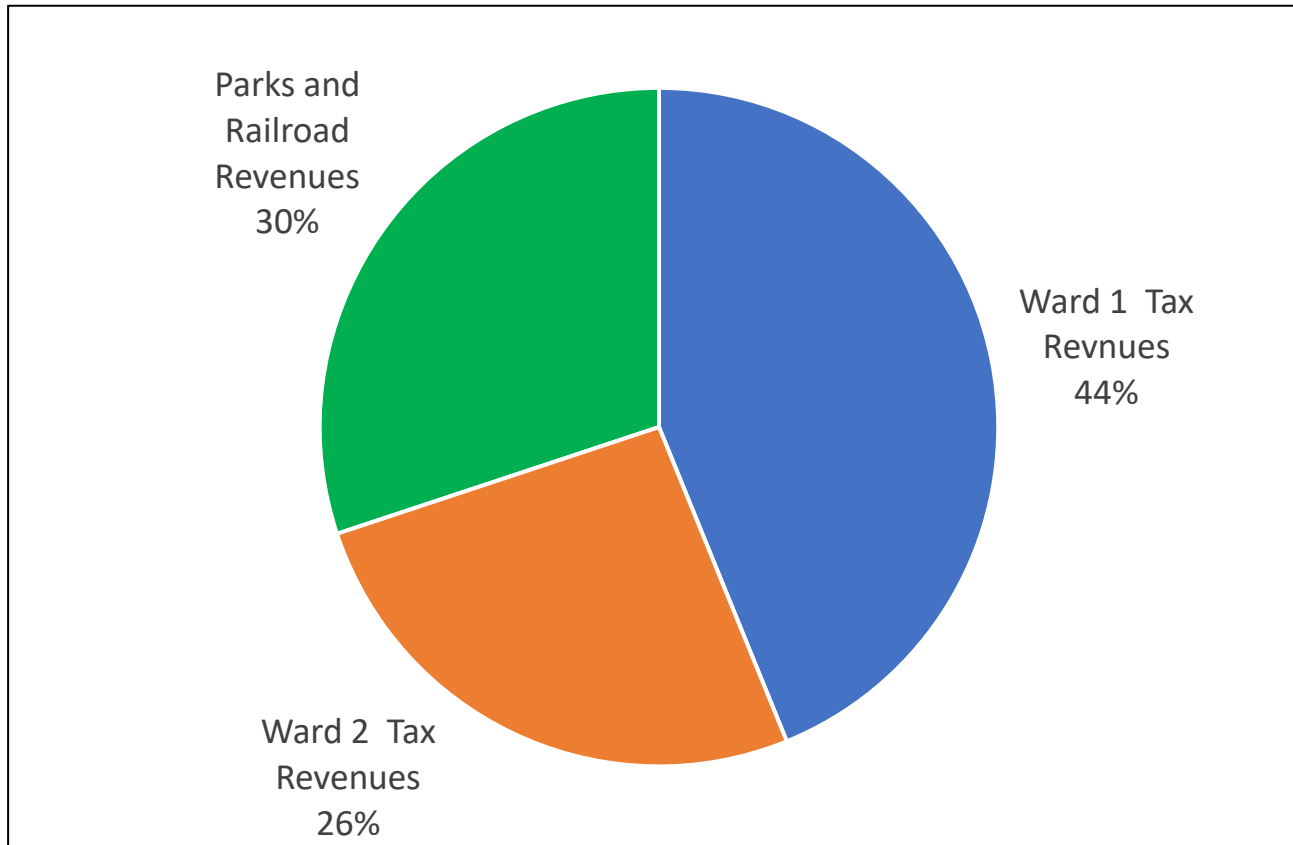
- The following slides illustrate the total revenues and expenses of the municipality
- For this exercise revenue and expenses have been assigned to the ward where the revenue is collected, or expenses are incurred
- Note that there are a number of expenses and revenues that are shared between the wards

Tax Revenues 2016 Budget



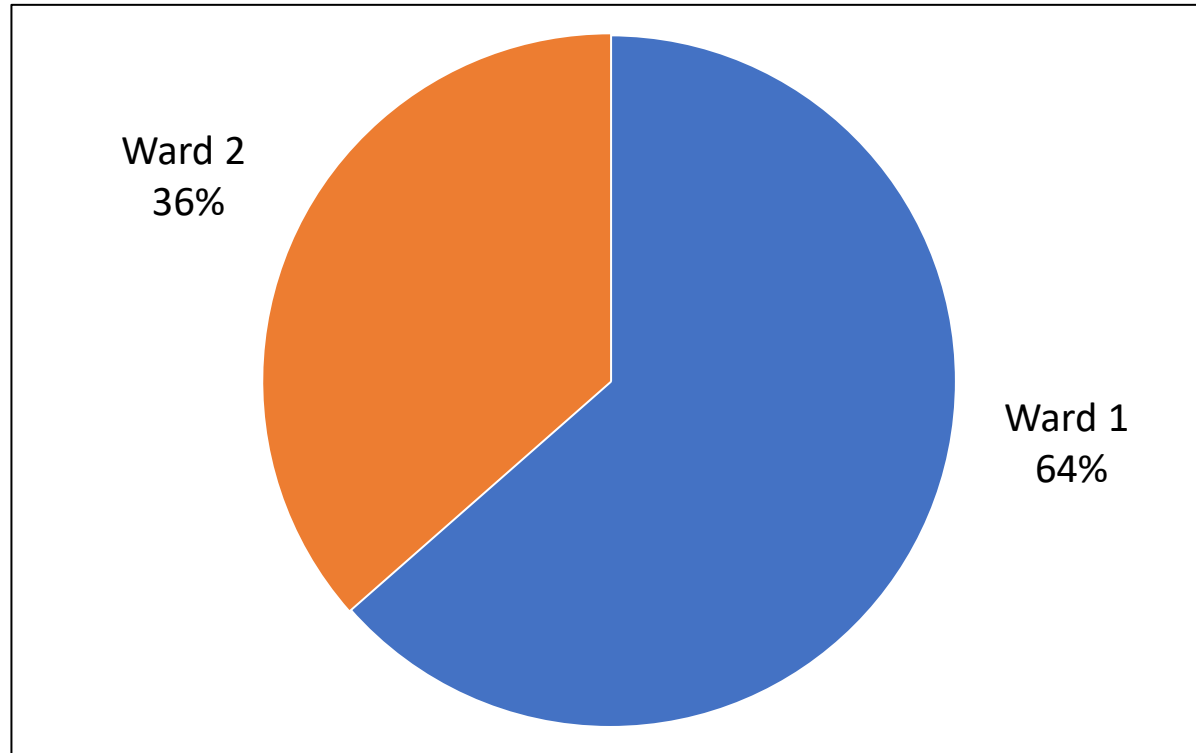
Ward 1 Tax Revenues	\$828,047.23	38.8%
Ward 2 Tax Revenues	\$602,018.32	28.2%
Parks and Railroad Revenues	\$701,574.84	32.9%

Tax Revenues 2023 Budget



Ward 1 Tax Revenues	\$1,262,772.78	43.9%
Ward 2 Tax Revenues	\$750,254.26	26.1%
Parks and Railroad Revenues	\$866,557.72	30.1%

Tax Revenues Including Parks and Railroad 2023 Budget



Ward 1 Revenues Including Killarney Park	\$1,829,369.95	63.5%
Ward 2 Revenues Including French River Park/Rail	\$1,050,214.81	36.5%

Shared Revenue and Expenses 2023 Budget

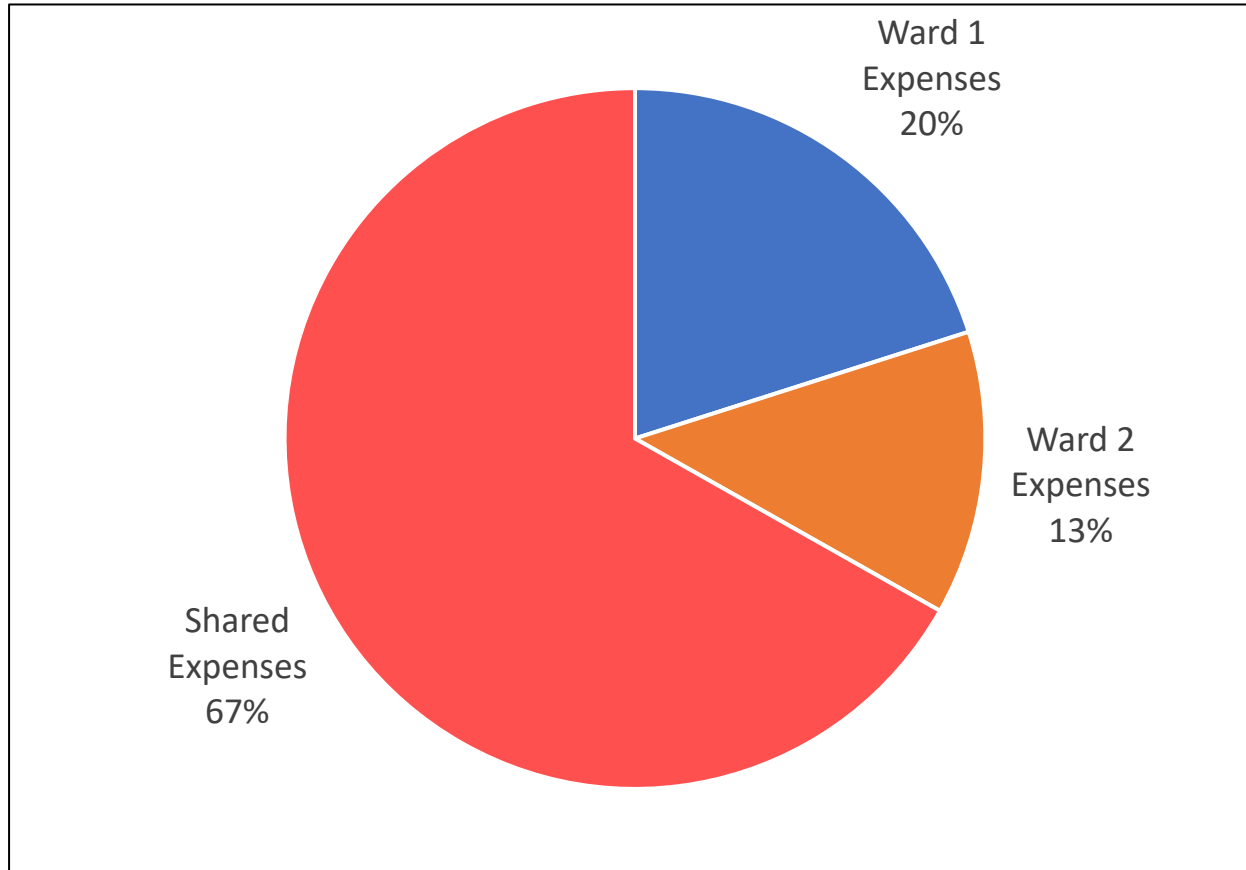
SHARED EXPENSES

14-1200	General Government Administration	\$	1,328,650.00
14-1250	Council Costs	\$	86,920.00
14-2004	Policing	\$	204,100.00
14-2100	Chief Building Official	\$	67,000.00
14-5030-5410	Health Unit	\$	21,328.00
14-6100-5865	Ambulance - Provincial Payment	\$	447,046.00
14-6200-6005	DSSAB	\$	244,350.00
14-8010-6915	Sudbury East Planning Board	\$	31,000.00
SUB TOTAL		\$	2,430,394.00

SHARED REVENUES

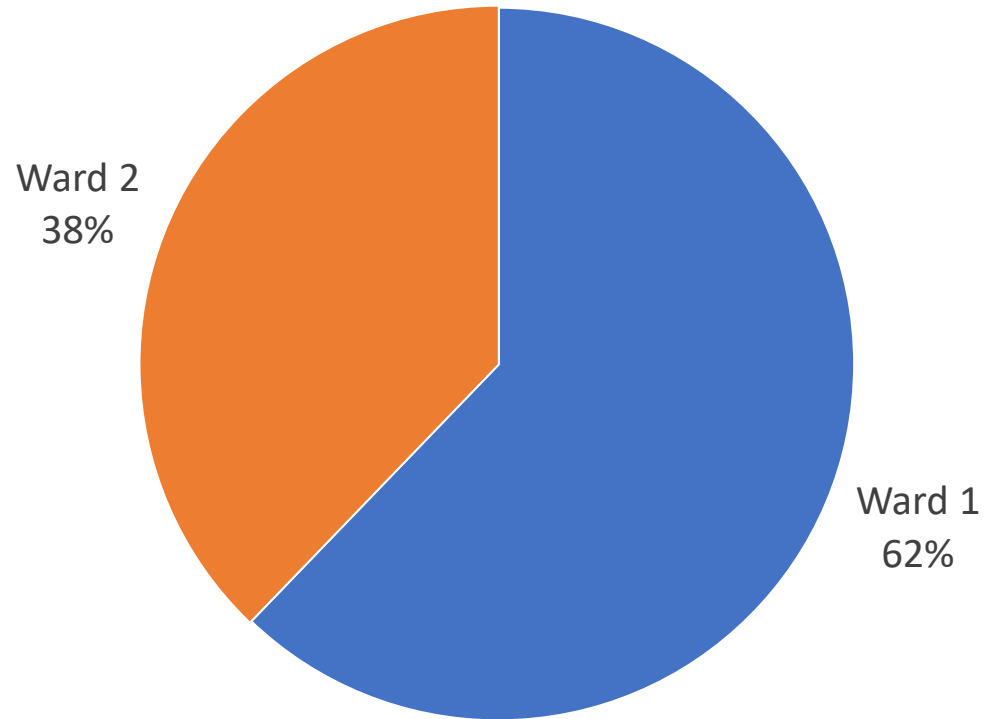
13-1500-1720	OMPF (Ontario Municipal Partnership Fund)	\$	(450,400.00)
13-1900-1513	Rental Revenue	\$	(7,700.00)
13-1700	FOI/Photocopy/Treasurer's Certificate	\$	(1,075.00)
13-1900-1510	Rental Revenue	\$	(7,000.00)
13-2300-2010	Building Permits	\$	(36,000.00)
13-1600-1816	Prov Govt - Mainstreet Funding Grant	\$	-
13-4400-2409	Miscellaneous	\$	(4,500.00)
		\$	(506,675.00)

Total Expenses 2023 Budget



Ward 1 Expenses	\$579,032.76	20.1%
Ward 2 Expenses	\$376,833.00	13.1%
Shared Expenses	\$1,923,719.00	66.8%

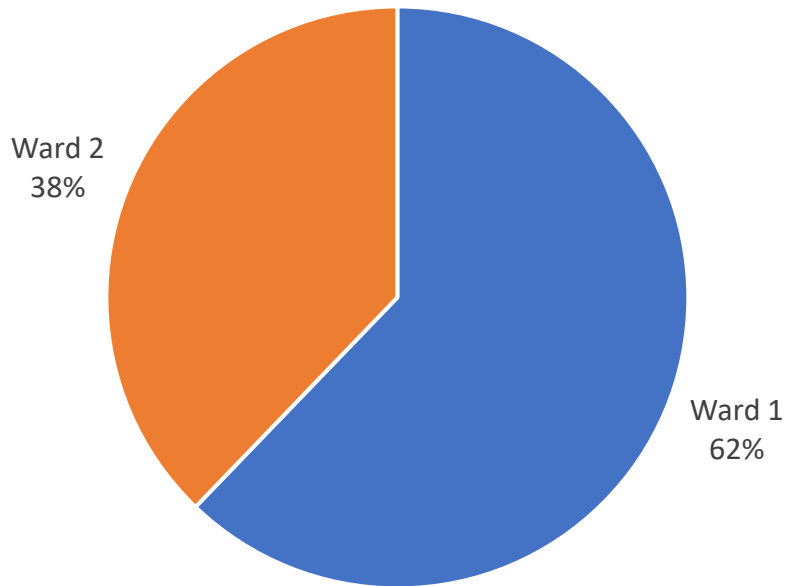
Total Expenses by Ward Boundaries



Ward 1 Expenses with Shared Exp.	\$1,791,237.52	62.2%
Ward 2 Expenses with Shared Exp.	\$1,088,347.24	37.8%

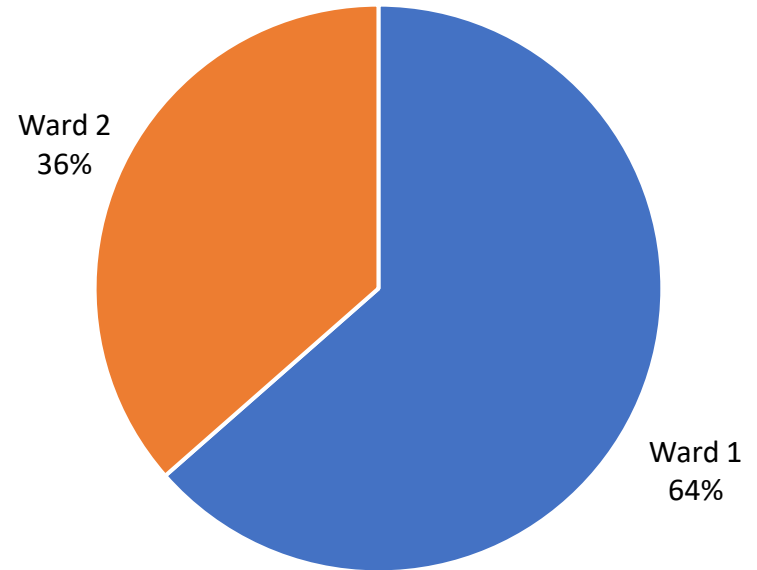
Expenses vs Revenues

Expenses by Ward



Ward 1 Expenses with Shared Exp.	\$1,791,237.52	62.2%
Ward 2 Expenses with Shared Exp.	\$1,088,347.24	37.8%

Revenue by Ward



Ward 1 Revenues with Park	\$1,829,369.95	63.5%
Ward 2 Revenues with Park/Rail	\$1,050,214.81	36.5%

Impact of a Special Levy on Ratepayers by Ward

Example Special Service of 100,000/year

- \$100,000 would be removed from the general tax levy (All ratepayers including provincial parks and railroads) and applied as a special levy to ward 1 ratepayers
- A special service levy of \$100,000 assigned to ward 1 would result in a savings to ward 2 ratepayers of only \$26,000 (26% of 100K) and an increase to ward 1 of the \$26,000 plus the park's and railroad's share of the 100K (additional \$30,000)
- \$26,000 equates to \$0.29 /\$1000 in MPAC assessment or \$50 on a 173K median property value.
- Note that If the special service was assigned to ward 1 ratepayers it would also result in a loss of revenue from the parks and railroads of up to the total amount of their share of the special service \$30,000 (30% of 100K)
- The \$30K loss in revenue from the parks and railroads to the municipality would need to be made up by all ratepayers

Conclusions

- Ward 2 ratepayers have access to a number of recreational services in the nearby municipalities and are less isolated from many services than the people living in the village 70km from the highway;
- The municipality pays other municipalities where required so that ward 2 ratepayers can use and enjoy those services;
- The revenue collected in each ward covers the costs of services provided in their wards equally;
- Neither ward can be considered the “Cash Cow” for the other;
- A special levy charged to ward 1 for the very few special services that could be identified would provide minimal savings to ward 2 ratepayers with a significant impact on others;
- Implementing a special services levy on either ward may create a further division between the residents of wards with little to no benefit to anyone.

Recommendations

It is the unanimous recommendation of the committee that the Municipality of Killarney does not implement an area rated tax methodology at this time in accordance with section 326 of the Municipal Act 2001

Mary Bradbury
Councillor Ward 2

Nikola Grubic
Councillor Ward 2

Robert Campbell
Councillor Ward 1

Gilles Legault
Deputy Clerk-Treasurer