

# COMMITTEE AGENDA



TO **Corporate Services Committee**

DATE March 2, 2015

LOCATION Council Chambers, Guelph City Hall, 1 Carden Street

TIME 2:00 p.m.

## DISCLOSURE OF PECUNIARY INTEREST AND GENERAL NATURE THEREOF

**CONFIRMATION OF MINUTES** – February 9, 2015 open meeting minutes

## PRESENTATIONS (Items with no accompanying report)

None

## CONSENT AGENDA

*The following resolutions have been prepared to facilitate the Committee’s consideration of the various matters and are suggested for consideration. If the Committee wishes to address a specific report in isolation of the Consent Agenda, please identify the item. The item will be extracted and dealt with separately. The balance of the Corporate Services Committee Consent Agenda will be approved in one resolution.*

ITEM	CITY PRESENTATION	DELEGATIONS	TO BE EXTRACTED
CS-2015.3 Property Taxation and Policy 101	James Krauter, Manager, Taxation & Revenue (presentation to follow)		√
CS-2015.4 Municipal Tax Sale Proceedings			
CS-2105.5 Outstanding Property Tax Receivables and Collections			
CS-2015.6 Delegation of “Head” under the <i>Municipal Freedom of Information and Protection of Privacy Act</i>			

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Resolution to adopt the balance of the Corporate Services Committee Consent Agenda.

**ITEMS EXTRACTED FROM CONSENT AGENDA**

Once extracted items are identified, they will be dealt with in the following order:

- 1) delegations (may include presentations)
- 2) staff presentations only
- 3) all others.

**STAFF UPDATES AND ANNOUNCEMENTS**

**ADJOURN**

**NEXT MEETING:** Tuesday April 7, 2015



**The Corporation of the City of Guelph  
Corporate Services Committee  
Monday February 9, 2015 at 5:30 p.m.**

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**Attendance**

Members: Chair Hofland Councillor Billings  
Mayor Guthrie Councillor MacKinnon  
Councillor Allt

Councillors: Councillor Bell Councillor Gordon  
Councillor Gibson Councillor Van Hellemond

Staff: Mr. M. Amorosi, Deputy CAO, Corporate & Human Resources  
Ms. A. Pappert, Chief Administrative Officer  
Mr. A. Horsman, Deputy CAO, Infrastructure, Development & Enterprise  
Mr. D. Thomson, Deputy CAO, Public Services  
Ms. K. Power, General Manager Finance  
Mr. J. Krauter, Manager Taxation and Revenue  
Ms. S. Purton, Manager Financial Planning & Budgeting  
Mr. S. O'Brien, City Clerk  
Ms. J. Sweeney, Council Committee Coordinator

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**Call to Order (5:30 p.m.)**

Chair Hofland called the meeting to order.

**Disclosure of Pecuniary Interest and General Nature Thereof**

There were no disclosures.

**Confirmation of Minutes**

1. Moved by Mayor Guthrie  
Seconded by Councillor MacKinnon

That the open meeting minutes of the Corporate Administration, Finance and Enterprise Committee held on August 12, 2014 be confirmed as recorded.

*VOTING IN FAVOUR: Mayor Guthrie, Councillors Hofland, Allt, Billings and MacKinnon (5)*

*VOTING AGAINST: (0)*

CARRIED

**Appointment of Vice Chair**

2. Moved by Mayor Guthrie  
Seconded by Councillor MacKinnon

That Councillor Billings be appointed Vice-Chair of the Corporate Services Committee.

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*VOTING IN FAVOUR: Mayor Guthrie, Councillors Hofland, Allt, Billings and MacKinnon (5)*

*VOTING AGAINST: (0)*

CARRIED

### **Consent Agenda**

The following items were extracted:

**CS-2015.1 2015 Operating and Capital Variance Reporting Schedule**

**CS-2015.2 Outstanding Motions of the Corporate, Administration, Finance & Enterprise Committee**

### **Extracted Items**

**CS-2015.1 2015 Operating and Capital Variance Report Schedule**

Mr. M. Amorosi, Deputy CAO, Corporate Services provided comments on the operating and capital variance reporting schedule.

Mr. A. Horsman, Deputy CAO, Infrastructure, Development & Enterprise provided clarification on what is a significant variance.

3. Moved by Councillor Billings  
Seconded by Councillor Allt

That report CS-2105-04, "Operating and Capital Variance Reporting Schedule", be received for information.

*VOTING IN FAVOUR: Mayor Guthrie, Councillors Hofland, Allt, Billings and MacKinnon (5)*

*VOTING AGAINST: (0)*

CARRIED

**CS-2015.2 Outstanding Motions of the Corporate, Administration, Finance & Enterprise Committee**

Ms. A. Pappert, Chief Administrative Officer, advised that the review of the CAO by-law will be coming to the Governance Committee in 2015.

4. Moved by Councillor Billings  
Seconded by Councillor Allt

That the report dated February 2, 2015, regarding outstanding motions of the Corporate Administration, Finance & Enterprise Committee, be received.

*VOTING IN FAVOUR: Mayor Guthrie, Councillors Hofland, Allt, Billings and MacKinnon (5)*

*VOTING AGAINST: (0)*

CARRIED

**Adjournment (6:01 p.m.)**

5. Moved by Mayor Guthrie  
Seconded by Councillor MacKinnon

That the meeting be adjourned.

CARRIED

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Joyce Sweeney  
Council Committee Coordinator

**CORPORATE SERVICES COMMITTEE  
CONSENT AGENDA**

**March 2, 2015**

Members of the Corporate Services Committee.

**SUMMARY OF REPORTS:**

The following resolutions have been prepared to facilitate the Committee’s consideration of the various matters and are suggested for consideration. If the Committee wishes to address a specific report in isolation of the Consent Agenda, please identify the item. The item will be extracted and dealt with immediately. The balance of the Corporate Services Committee Consent Agenda will be approved in one resolution.

**Reports from Administrative Staff**

<b>REPORT</b>	<b>DIRECTION</b>
<p><b>CS-2105.3    PROPERTY TAXATION AND POLICY 101</b></p> <p>1.    That Report CS-2015-13, “Property Taxation and Tax Policy 101”, be received for information.</p>	Receive
<p><b>CS-2015.4    MUNICIPAL TAX SALE PROCEEDINGS</b></p> <p>1.    That Report CS-2015-02, “Municipal Tax Sale Proceedings”, be received for information.</p>	Receive
<p><b>CS-2015.5    OUTSTANDING PROPERTY TAX RECEIVABLES AND COLLECTIONS</b></p> <p>1.    That Report CS-2015-12, “Outstanding Property Tax Receivables and Collections”, be received for information.</p>	Receive
<p><b>CS-2015.6    DELEGATION OF “HEAD” UNDER THE <i>MUNICIPAL FREEDOM OF INFORMATION AND PROTECTION OF PRIVACY ACT</i></b></p> <p>1.    That in accordance with section 3 and subsection 49(1) of the <i>Municipal Freedom of Information and Protection of Privacy Act</i>, Act R.S.O., 1990, M.56, as amended under (“MFIPPA), Council delegates all of its powers and duties as “head” under MFIPPA to the City Clerk.</p> <p>2.    That the Delegation of Authority By-law (2013)-19596 be amended</p>	Approve

by adding Schedule" CC" to designate the City Clerk as the "Head" for the purposes of the *Municipal Freedom of Information and Protection of Privacy Act* as attached hereto.

attach.

# STAFF REPORT



TO Corporate Services Committee

SERVICE AREA Corporate Services, Finance

DATE March 2, 2015

**SUBJECT Property Taxation and Policy 101**

REPORT NUMBER CS-2015-13

## EXECUTIVE SUMMARY

### PURPOSE OF REPORT

To provide an overview on Property Taxation and Tax Policy, to the new council, in the form of a Power Point presentation in an interactive forum allowing for question and answers.

### KEY FINDINGS

Property taxes in 2014, represented 56% of all municipal revenue for the City. Tax policy sets out when, how and where the taxes will be collected. Annually Council is required to make decisions so taxes can be levied.

### FINANCIAL IMPLICATIONS

Property taxation accounted for \$196.8 Million of municipal revenue in 2014.

### ACTION REQUIRED

That the Corporate Services Committee receives Report CS-2015-13 for information.

## RECOMMENDATION

That Report CS-2015-13 – Property Taxation and Tax Policy 101 be received for information.

## BACKGROUND

The City of Guelph levied approximately \$196.8 Million dollars in property taxes in 2014, this represented 56% of all municipal revenue for the City.

## REPORT

A Power Point presentation will allow for information and stimulate discussion on Property Taxation, what options are available for Tax Policy and the decisions that are required to levy and collect property tax. The presentation will also look at how Guelph compares to other Municipalities in relation to Tax Ratios, Assessment Composition, and overall residential taxes.



# STAFF REPORT

Topics discussed will include:

- What are property taxes
- What are PIL's
- Operational Cycle
- Property Assessment
- Assessment Composition
- Assessment Growth
- Tax Policy Options
- Tax Ratios
- Tax Rates
- Supplementary and Omitted Taxation
- Tax Write-offs
- Tax Rebates
- Tax Capping/Clawback
- Payment Options
- Tax Collection
- Taxes Receivable

## **CORPORATE STRATEGIC PLAN**

2.2 Deliver public services better

2.3 Ensure accountability, transparency & engagement

## **DEPARTMENTAL CONSULTATION**

N/A

## **FINANCIAL IMPLICATIONS**

Property taxation accounted for \$196.8 Million of municipal revenue in 2014.

## **COMMUNICATIONS**

Public input on the total to be raised from taxation is requested annually through the budget process. Tax Policy is discussed and adopted in open Council.

## **ATTACHMENTS**

Power Point Presentation – Property Taxation and Policy 101

### **Prepared By:**

James Krauter  
Manager of Taxation and Revenue

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### **Approved By:**

Katrina Power  
GM Finance & Deputy Treasurer  
Corporate Services  
519-822-1260 ext. 2289  
katrina.power@guelph.ca

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### **Recommended By:**

Mark Amorosi  
Deputy CAO  
Corporate Services  
519-822-1260 ext. 2281  
mark.amorosi@guelph.ca

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# STAFF REPORT



TO Corporate Services Committee

SERVICE AREA Corporate Services, Finance

DATE March 2, 2015

**SUBJECT Municipal Tax Sale Proceedings**

REPORT NUMBER CS-2015-02

## EXECUTIVE SUMMARY

### PURPOSE OF REPORT

As the City of Guelph has not conducted a Tax Sale in many years and in conjunction with the new term of council this report provides an outline on the Tax Registration and Tax Sale process. It also provides information on two properties currently eligible for Tax Sale.

### KEY FINDINGS

Tax arrears notices are sent regularly informing property owners if their account balances are past due. One of the final steps in tax collection is the Tax Registration process and if necessary the Tax Sale of the property to recover the taxes owing. By the time a sale could occur, taxes would not have been paid for a minimum of 38 months. City Staff will be proceeding with two tax sales in the spring of 2015: a small vacant residential property in the City core and a narrow sliver of property in the old St. Patrick's ward. Going forward, after the expiration of the one year Tax Registration period, staff will proceed with the advertisement and sale by tender of the eligible properties to recover the outstanding property taxes.

### FINANCIAL IMPLICATIONS

The Tax Registration and Tax Sale process is intended to recover all outstanding tax receivables and collection costs associated with property tax arrears. If the Tax Sale is unsuccessful the City may write off the tax arrears and if desired register ownership or vest in the property.

### ACTION REQUIRED

That the Corporate Services Committee receives Report CS-2015-02 for information.

## RECOMMENDATION

That Report CS-2015-02 Municipal Tax Sale Proceedings be received for information.

## BACKGROUND

The City of Guelph Tax Billing and Collection policy outlines steps for collection of Tax Arrears. Tax arrears notices are sent regularly informing property owners that their account balances are past due. Staff will always work with the property owner or interested party to ensure timely payment of property taxes. Unfortunately this is not successful in all situations. One of the final steps is the Tax Registration process and if necessary the Tax Sale of the property to recover the taxes owing. The City of Guelph has not conducted a Tax Sale in over 10 years.

## REPORT

### Tax Registration and Tax Sale Process

Tax Registration can only occur if property taxes are in arrears any part of 3 years prior. Thus to register a property now, taxes have to be in arrears back to 2012. Once registered, a full year must pass before the property can be listed for Tax Sale. By the time a sale could occur, taxes would not have been paid for a minimum of 38 months.

Tax Registration is the process that must be conducted before a property can be advertised for Tax Sale:

- Notices under Federal legislation, the Bankruptcy & Insolvency Act are mailed
- Notices under Federal legislation, the Farm Debt Mediation Act are mailed.
- 22 business days after Farm Debt Notices are mailed a title search is performed and the Tax Arrears Certificate prepared.
- The Tax Arrears Certificate is registered.
- Within 60 days of the registration of the Tax Arrears Certificate, First Notices must be mailed.
- Between 280 and 310 days of the registration of the Tax Arrears Certificate, Final Notices must be mailed.
- If the cancellation price is paid after the registration of the Tax Arrears Certificate, a Cancellation Certificate is registered.

These procedures include notifying everyone who has an interest in the property, and allows one year for the property owner or other interested party, to pay the taxes in full, or enter into an extension agreement. A municipality may enter into an extension agreement with the owner of the land, the spouse of the owner, a mortgagee or a tenant in occupation of the land extending the period of time in which the cancellation price is to be paid. If the taxes have not been paid, and one year with no extension agreement has passed since the tax arrears certificate was registered, the property is eligible for Tax Sale.

# STAFF REPORT



Tax Sale by Public Tender is the process that may be conducted if the taxes remain unpaid one year after a tax arrears certificate was registered:

- Minimum Tender Amount is calculated including all taxes, interest and collection costs.
- Advertisement for Tax Sale is submitted to local newspaper.
- Advertisement for Tax Sale is submitted to the Ontario Gazette.
- Tender Packages are made available to the public.
- After 3:00 p.m. on the day of the Tax Sale, the Tenders are opened.
- All deposits except the two highest are returned to the Tenderers.
- Notice to the Highest Tenderer is sent.
- If the balance owing is paid within 14 days, the Highest Tenderer is declared the successful purchaser; a Tax Deed is registered, and any payment into court is made.
- If the balance owing by the Highest Tenderer is not paid within 14 days, the deposit is forfeited to the City and Notice to the Second Highest Tenderer is sent.
- If the balance owing is paid within 14 days, the Second Highest Tenderer is declared the successful purchaser and a Tax Deed is registered; any payment into court is made.
- If the balance owing by the Second Highest Tenderer is not paid within 14 days, the deposit is forfeited to the City and the treasurer will declare that there is no successful purchaser.
- If no successful purchaser, the City may register a notice of vesting, taking ownership of the property in the name of the municipality, within two years of the date of the public sale.

## **Potential upcoming Tax Sales**

Currently there are 3 properties that have had the Tax Registrations processes commence in 2014 and taxes have not yet been paid. An additional 2 properties which were previously registered in 2010 and 2012 are eligible for the Tax Sale process to commence.

Unless paid in full, City staff will be proceeding with the 2 tax sales in the spring of 2015, a small vacant residential property in the City core and a narrow sliver of property in the old St. Patrick's ward. At such time advertising will be placed in the Ontario Gazette, the local newspaper, the City of Guelph Website, and at least one other website specifically focused on advertisement of properties in Ontario that Tax Sale proceedings are occurring.

As always staff will continue to work with the property owner to ensure full payment of outstanding tax arrears. Going forward, after the expiration of the one year Tax Registration period, staff will proceed with the advertisement and sale by tender of eligible property to recover the outstanding property taxes. Ensuring the

# STAFF REPORT



process continues in a timely manner is essential to the collection of all outstanding debt.

## **CORPORATE STRATEGIC PLAN**

2.2 Deliver public services better

2.3 Ensure accountability, transparency & engagement

## **DEPARTMENTAL CONSULTATION**

Corporate Manager, Downtown Renewal

Senior Heritage Planner

Corporate Manager, Corporate Communications

GM Legal Services, City Solicitor

## **FINANCIAL IMPLICATIONS**

The Tax Registration and Tax Sale process is intended to recover all outstanding tax receivables and collection costs associated with property tax arrears. If the Tax Sale is unsuccessful the City may write off the tax arrears and if desired register ownership or vest in the property.

## **COMMUNICATIONS**

When properties are advertised for tender an ad must run weekly for 4 consecutive weeks in the local paper. Staff will also post information on Tax Sale properties on our website as well as advertise on at least one web site specifically focusing on Tax Sale properties in Ontario. The notification also must run in the Ontario Gazette.

## **ATTACHMENTS**

N/A

### **Prepared By:**

James Krauter

Manager of Taxation and Revenue

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### **Approved By:**

Katrina Power

General Manager Financial &

Deputy Treasurer

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### **Recommended By:**

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Deputy CAO

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# STAFF REPORT



TO Corporate Services Committee

SERVICE AREA Corporate Services, Finance

DATE March 2, 2015

**SUBJECT Outstanding Property Tax Receivables and Collections**

REPORT NUMBER CS-2015-12

## EXECUTIVE SUMMARY

### PURPOSE OF REPORT

Semi-annually as outlined in Section H, Reporting Standards, of the Tax Billing and Collection Policy, staff provides Council with an analysis of the tax collection and arrears experiences of the City of Guelph. This report provides information as at December 31, 2014.

### KEY FINDINGS

Property Tax Receivables as a percentage of taxes annually levied is 2.11% at December 31, 2014 and continues to remain much lower than the Southwest Ontario municipal average for 2013 of 6.2% as reported in the 2014 BMA Study. The total outstanding taxes or Tax Arrears as a percentage of taxes levied is 3.1% for 2014. The low level of Tax Arrears and Tax Receivables are reflective of the economic financial health of Guelph as well as staff resources allocated to the collection of arrears. The availability of enhanced payment options also contributes to the cities low tax receivables.

### FINANCIAL IMPLICATIONS

Tax arrears are an important indicator considered by Standard and Poor's in arriving at a credit rating. Guelph's arrears are favourable to the City's credit rating. Also interest income from unpaid taxes is directly related to the amount of arrears on a monthly basis.

### ACTION REQUIRED

That the Corporate Services Committee receives Report CS-2015-12 for information.

## RECOMMENDATION

That Report CS-2015-12 Outstanding Property Tax Receivables and Collections be received for information.

## BACKGROUND

# STAFF REPORT

This report contains an analysis of the tax collection and arrears experience as at December 31, 2014.

The analysis reflects the collection statistics for the current and prior four years. This analysis may be used in assessing the financial well-being of the City and is an indicator of the willingness and ability of taxpayers to pay their property taxes. The level of tax arrears is also an important indicator of liquidity to credit rating agencies.

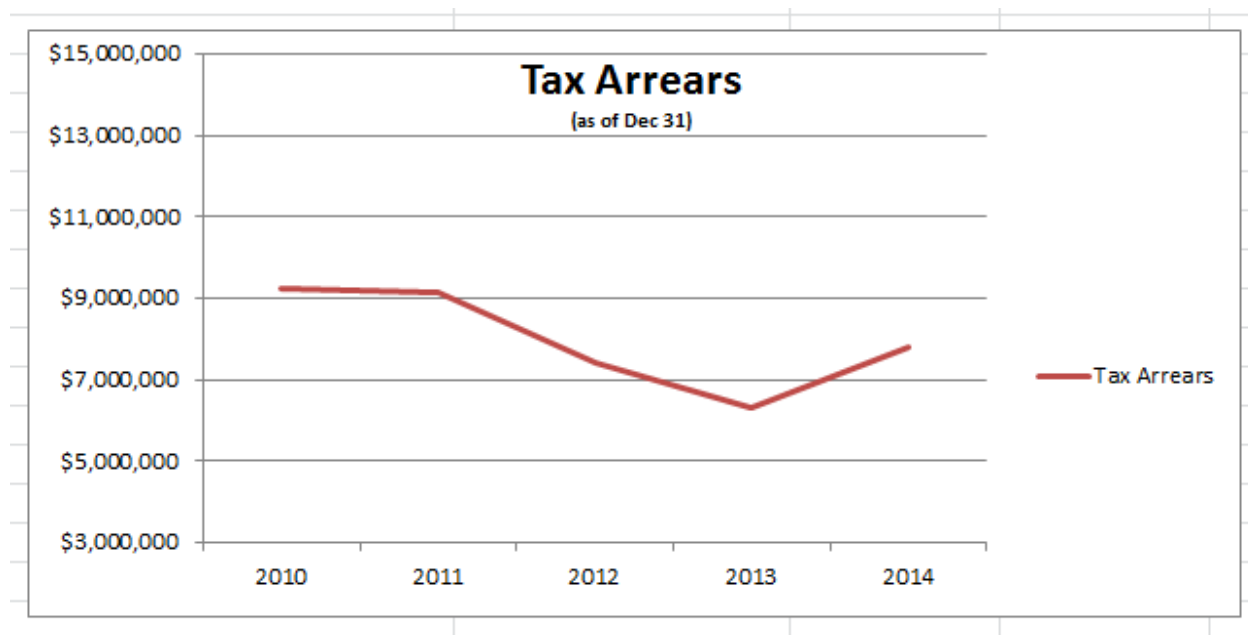
Tax Arrears – the amount of taxes outstanding on all accounts.

Tax Credits – these are credits on the tax account and can occur from prepayments by the property owner, assessment reductions, vacancy rebates, or Municipal Act tax adjustments applied to the account.

Tax Receivables – the net amount of taxes owing to the City. (Tax Arrears less Tax Credits)

## REPORT Five Year Summary

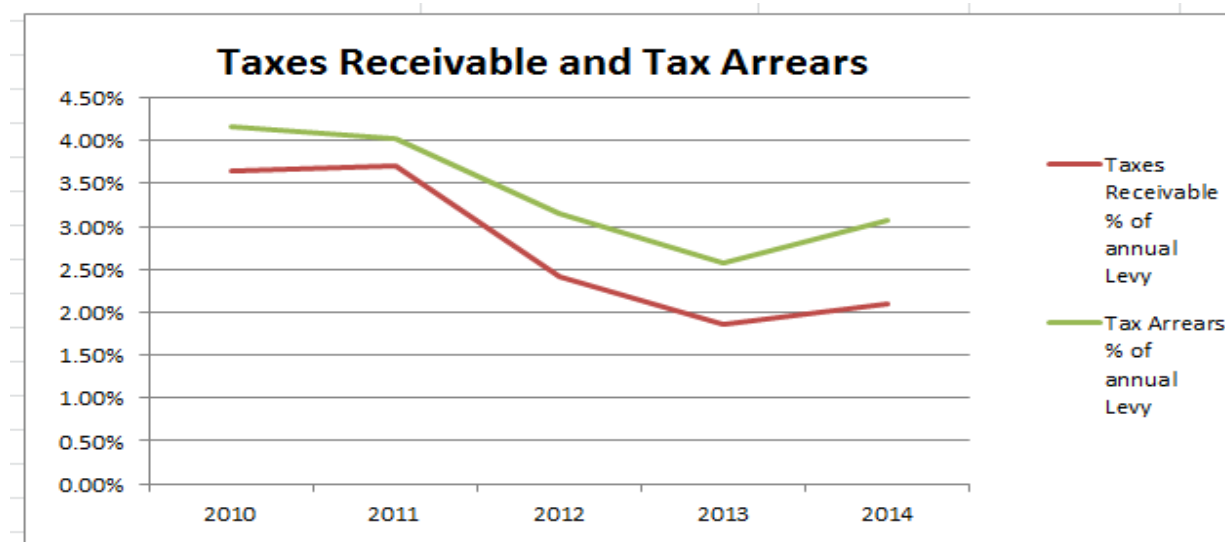
From 2010 through 2011 Tax Arrears remained fairly consistent. In 2012, there was a notable decrease and aside from a one-time drop related to a supplementary billing for 2013 due in January of 2014, that trend continues into 2014.



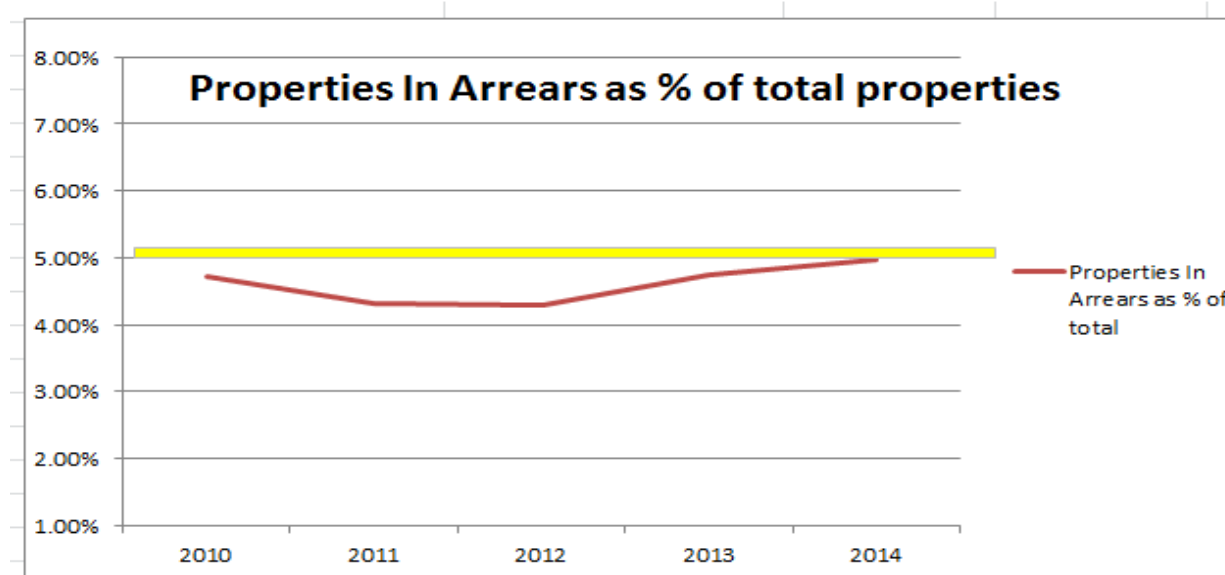
The low arrears and tax receivables reflect the economic health of our City, the willingness of the taxpayers to meet their financial obligation and the allocation of

# STAFF REPORT

staff resources to the collection of arrears. The availability of enhanced payment options and the application of collection procedures also contribute to keeping arrears as low as possible. The City's taxes receivable as a percentage of taxes annually levied is 2.11% in 2014 and continues to remain much lower than the Southwest Ontario municipal average for 2013 of 6.2% as reported in the 2014 BMA Study.



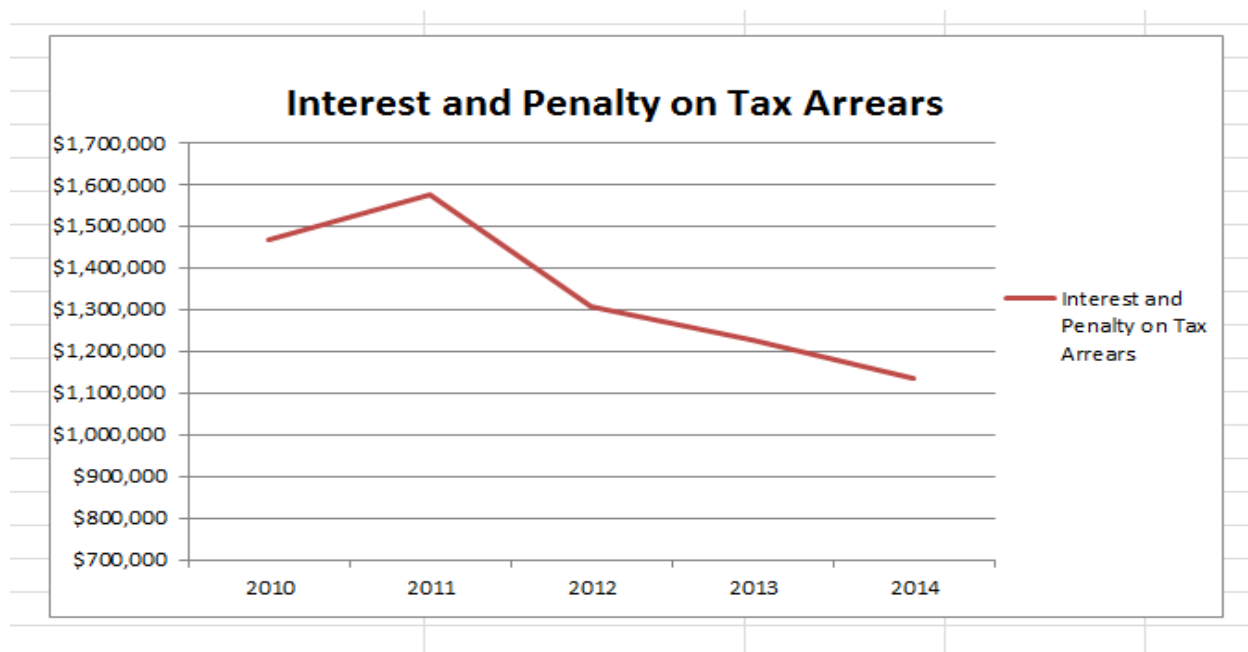
From a low of 1,780 properties in arrears in 2011 to a high of 2,143 properties in 2014 this is reflective of an overall increase in total number of properties and supplementary bills being billed later in the taxation year as MPAC provides supplementary assessments as late as October to ensure more accurate data. From a percentage basis vs all properties this key indicator remains under 5%.





# STAFF REPORT

Penalty and interest revenue has decreased again in 2014 to \$1,136,501 as compared to \$1,228,012 in 2013 and \$1,309,243 for 2012, due to the lower tax receivables in each year. This five year trend is shown in the graph below. Lower Tax Arrears have attributed to a reduction in revenue from Interest and Penalty of over 25% since 2010.



## Payment Plans and Collection Procedures

Currently the City has 9563 properties enrolled in one of the Monthly Pre-Authorized payment plans up from 9,305 in 2014. In addition there are 3,405 ratepayers enrolled in the Due Date Pre-Authorized Plan, up from 3365 in 2014. This translates to an overall increase in PAP enrollment of 2.35%, representing just over 30% of all properties in Guelph.

There are currently 186 properties that are 3 years in arrears. City staff will be working with these property owners over the next 2 months to ensure these arrears are paid and if not, will commence Tax Sale Registration. Once registration takes place, the affected ratepayers have one year from the date of registration to pay all taxes and associated costs. If the taxes remain unpaid at the end of the one year period, the property will be sold in order to recoup the taxes outstanding.

While there have been no tax sales in recent years there are currently 2 properties that are eligible for Tax Sale. There were 10 properties registered last year. Of those 10 registered, 7 have already paid. If the remaining 3 are unpaid, at the end of the one year period, they will be sold to recover the total taxes due on the property.

# STAFF REPORT



Staff are continuing the practice of working with individuals and offering suitable arrangements to ensure payment in full. The penalty rate charged by Municipalities and the City is higher than bank rates and is an incentive to ratepayers to seek alternative financing arrangements. Finance staff will continue to monitor all accounts closely. Arrears notices will continue to be mailed on a monthly basis and followed-up as required. Collection policies and procedure will be reviewed and other methods of payment will continue to be investigated, including a 12 month PAP plan.

## **CORPORATE STRATEGIC PLAN**

2.2 Deliver public services better

2.3 Ensure accountability, transparency & engagement

## **DEPARTMENTAL CONSULTATION**

Manager of Financial Reporting and Accounting

## **FINANCIAL IMPLICATIONS**

Tax arrears are an important indicator considered by Standard and Poor's in arriving at a credit rating. Guelph's arrears are favourable to the City's credit rating. Also interest income from unpaid taxes is directly related to the amount of arrears on a monthly basis.

## **COMMUNICATIONS**

N/A

## **ATTACHMENTS**

N/A

### **Prepared By:**

James Krauter

Manager of Taxation and Revenue

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### **Approved By:**

Katrina Power

GM Finance & Deputy Treasurer

Corporate Services

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### **Recommended By:**

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Deputy CAO

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# STAFF REPORT



TO Corporate Services Committee

SERVICE AREA Corporate Services

DATE March 2, 2015

**SUBJECT** **Delegation of "Head" under the *Municipal Freedom of Information and Protection of Privacy Act***

REPORT NUMBER CS-2015-19

## EXECUTIVE SUMMARY

### PURPOSE OF REPORT

To delegate the City Clerk as "Head" for the purposes of the *Municipal Freedom of Information and Protection of Privacy Act*

### KEY FINDINGS

The *Municipal Freedom of Information and Protection of Privacy Act (MFIPPA)* section 3.(1) states Council is the "Head" for the purposes of MFIPPA, however Council may designate a staff person, such as the City Clerk, to ensure the efficient and effective management of the City of Guelph personal information holdings and records.

### FINANCIAL IMPLICATIONS

None

### ACTION REQUIRED

Committee to recommend, and ultimately for City Council to delegate the City Clerk as "Head" for the purpose of the *Municipal Freedom of Information and Protection of Privacy Act* through an amendment to the delegation of authority By-law.

## RECOMMENDATION

1. That in accordance with section 3 and subsection 49(1) of the *Municipal Freedom of Information and Protection of Privacy Act*, Act R.S.O, 1990, M.56, as amended under ("MFIPPA"), Council delegates all of its powers and duties as "head" under MFIPPA to the City Clerk.
2. That the Delegation of Authority By-law (2013)-19596 be amended by adding schedule "CC" to designate the City Clerk as the "Head" for the

# STAFF REPORT



purposes of the *Municipal Freedom of Information and Protection of Privacy Act* as attached hereto.

## **BACKGROUND & REPORT**

The *Municipal Freedom of Information and Protection of Privacy Act* also known as MFIPPA was enacted in 1990. The Act designates Council as the “Head” for the purposes of administering the MFIPPA. In an effort to effectively and efficiently coordinate responses to Freedom of Information (“FOI”) requests and to ensure the City of Guelph meets the legislative timeline of 30 days to respond to requests for information, the City Clerk has acted as the head since MFIPPA was enacted in 1990. This report and subsequent amendment to the Delegation Bylaw seeks to formalize this role, as most other municipalities in Ontario have done.

Section 3(1) of the *Municipal Freedom of Information and Protection of Privacy Act* (MFIPPA), states: “The members of council of a municipality may by by-law designate from among themselves an individual or a committee of the council to act as the “Head” of the municipality for the purposes of this Act.”

Section 49(1) of MFIPPA states, “A “Head” may in writing delegate a power or duty granted or vested in the head to an officer or officers of the institution or another institution subject to such limitations, restrictions, conditions and requirements as the head may set out in the delegation”.

To ensure accountability to Council in response to this delegated authority if approved, the City Clerk, in accordance with MFIPPA, forwards an annual report to the Information and Privacy Commissioner of Ontario and through the Clerks Annual Report.

## **CORPORATE STRATEGIC PLAN**

### **Organizational Excellence**

1.3 Build robust systems, structures and frameworks aligned to strategy

### **Innovation in Local Government**

2.2 Deliver public service better

2.3 Ensure accountability, transparency and engagement

## **FINANCIAL IMPLICATIONS**

As this is formalising an existing administrative procedure there are no financial implications.

# STAFF REPORT



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## COMMUNICATIONS

None

## ATTACHMENTS

ATT-1 Schedule "CC" to Bylaw Number (2013)-19529

Tina McKinnon, Access, Privacy and Records Specialist

**Report Author**

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### Approved By

Stephen O'Brien

City Clerk

519.822.1260 x5644

[Stephen.obrien@guelph.ca](mailto:Stephen.obrien@guelph.ca)

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### Recommended By

Mark Amorosi

Deputy CAO

519.822.1260 x2281

[mark.amorosi@guelph.ca](mailto:mark.amorosi@guelph.ca)

Attachment 1

Schedule "CC"

By-law Number (2013)-19529

**DELEGATION OF AUTHORITY TO ACT AS HEAD PURSUANT TO THE  
MUNICIPAL FREEDOM OF INFORMATION AND PROTECTION OF PRIVACY  
ACT**

<b>Power to be Delegated</b>	To delegate the City Clerk as the "Head" for the purposes of the <i>Municipal Freedom of Information and Protection of Privacy Act</i> , (MFIPPA) as per section 3(1) of the Act.
<b>Reasons in Support of Delegation</b>	<ul style="list-style-type: none"><li>○ MFIPPA allows Council to delegate their authority as "Head" to administer the provisions of the MFIPPA</li><li>○ Contributes to the efficient management of the City of Guelph</li><li>○ Enables the City of Guelph to meet the legislated timelines for compliance with MFIPPA</li><li>○ Maintains accountability through conditions, limitations and reporting requirements. Staff report to City Council and the Information and Privacy Commissioner of Ontario via an annual report</li><li>○ Supports the Strategic Plan</li></ul>
<b>Delegate(s)</b>	The following staff or their successors thereof: <ul style="list-style-type: none"><li>○ The City Clerk</li><li>or</li><li>○ A person who is appointed by the City Clerk or selected from time to time by one to act in their stead.</li></ul>
<b>Council to Retain Power</b>	No
<b>Conditions and Limitations</b>	<ul style="list-style-type: none"><li>○ Exercise of authority will be pursuant to the provisions of the MFIPPA, as amended.</li></ul>
<b>Review or Appeal</b>	The decision of the "Head" is appealable to the Information and Privacy Commissioner of Ontario
<b>Reporting Requirements</b>	Annual information report on the <i>Municipal Freedom of Information and Protection of Privacy Act</i> pursuant to this delegation is made to the Information and Privacy Commissioner annually and, through the City Clerk's Department annual report, to Council.