

# **INFORMATION ITEMS**

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**Week Ending September 6, 2013**

## **REPORTS**

1. Property Taxes Receivable
2. Paisley Road Guelph Non Profit Housing Update – Exemption of Education Taxes
3. Coyote Awareness Strategy

## **CORRESPONDENCE**

None

## **BOARDS & COMMITTEES**

1. Guelph Public Library Board – Resignation from Justine Richardson

## **ITEMS AVAILABLE IN THE CLERK'S OFFICE**

1. September 2013 Suite Talk
2. GRCA September 2013 Current
3. Municipal Information Liquor Licence Application Form – Village by the Arboretum – 32 Bayberry Dr.

# INFORMATION REPORT



TO City Council

SERVICE AREA Finance and Enterprise Services

DATE September 5, 2013

**SUBJECT Property Taxes Receivable**

REPORT NUMBER FIN-13-38

## EXECUTIVE SUMMARY

### SUMMARY OF REPORT

To provide an analysis of the tax collection and arrears experiences of the City of Guelph as at June 30, 2013.

### KEY FINDINGS

As at June 30, 2013, our collection experiences are slightly higher from the same period in time last year resulting in a lower percentage of taxes receivable outstanding. The taxes receivable as a percentage of taxes levied decreased from 5.3% in 2012 to 3.6%. This is reflective of the economic financial health of the taxpayers of Guelph. Enhanced payment options and collection procedures have also contributed to the reduction in arrears.

### FINANCIAL IMPLICATIONS

Tax arrears are an important indicator considered by Standard and Poor's in arriving at a credit rating. Guelph's arrears continue to be favourable to the City's credit rating.

## BACKGROUND

This report contains an analysis of taxes receivable as at June 30, 2013.

This analysis reflects the collection statistics for the current and prior four years. This analysis may be used as a guide in assessing the financial health of the City and is an indicator of the willingness and ability of taxpayers to meet their property tax responsibilities. The level of tax arrears is also an important indicator of liquidity to credit rating agencies.

## REPORT

Schedule A attached provides a summary of taxes receivable as at June 30th for the past five years. The schedule reflects collections from the first three of the four instalments due in 2013. It also indicates the taxes levied, the amount of taxes in

# INFORMATION REPORT

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arrears as well as taxes collected, including the collection of prior years and year over year comparisons.

Taxes levied to date (including assessment growth and education taxes) increased from \$175,306,276 to \$182,606,523 reflecting an increase of \$7,300,247 or 4.16%. Collections have increased by \$9,198,401 representing 98.28% of taxes levied versus 97.12% for the same period last year.

The taxes receivable as a percentage of taxes levied at 2012 year end were 2.4%. Current patterns and historical trends indicate this number may remain consistent or decrease slightly at year end.

There were 4,120 arrears notice sent out following the June 28<sup>th</sup>, 2013 due date in comparison to 3,953 in 2012. Residential properties continue to account for approximately 98% of the total number of arrears with commercial/industrial properties remaining constant at 2%.

Penalty and interest revenue for the first 6 months remains fairly constant at \$588,744 as compared to \$588,577 for the same period in 2012.

Write-offs are slightly lower from same period in time as last year. This does not represent a true comparison as there are a number of backlog appeals to process. It is anticipated that total write-offs will be similar to last year (\$1.8M).

The City currently has 9,083 taxpayers enrolled in the Monthly pre-authorized payment plan – up from 8,862 at June 30<sup>th</sup>, 2012. This represents an increase of 221 taxpayers or 2.49%. The Due date pre-authorized payment plan has decreased from 3,316 to 3,285 or .93%. The arrears plan for those taxpayers who are more than one year in arrears remains fairly consistent with 18 taxpayers as compared to 14 last year.

The City currently has 9 properties in the tax registration process, down from 14 at the same time period last year. These properties will have one year from date of registration to pay all taxes and associated costs before the property will be sold. There have been no tax sales in recent years. Owners will find a way to pay to protect their investment before the one year expiry date.

Staff will continue to enforce collection procedures in an effort to reduce arrears over the balance of the year. The penalty rate charged by the City is higher than bank rates and an incentive to ratepayers to seek alternative financing arrangements. Staff is continuing the practice of working with individuals and offering suitable payment arrangements to ensure payment in full by year end. Close attention will be made to these accounts throughout the balance of the year to be aware of any trends that may occur. Arrears notice will continue to be mailed on a monthly basis and follow-up by telephone and letters will continue.

# INFORMATION REPORT

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## **CORPORATE STRATEGIC PLAN**

2.2 Deliver public services better

2.3 Ensure accountability, transparency and engagement

## **ATTACHMENTS**

ATT-1 Schedule A

"original signed by Gail Nisbet"

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### **Report Author**

Gail Nisbet

Manger of Taxation and Revenue

"original signed by Katrina Power"

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### **Approved By**

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General Manger, Finance

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"original signed by Al Horsman"

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### **Recommended By**

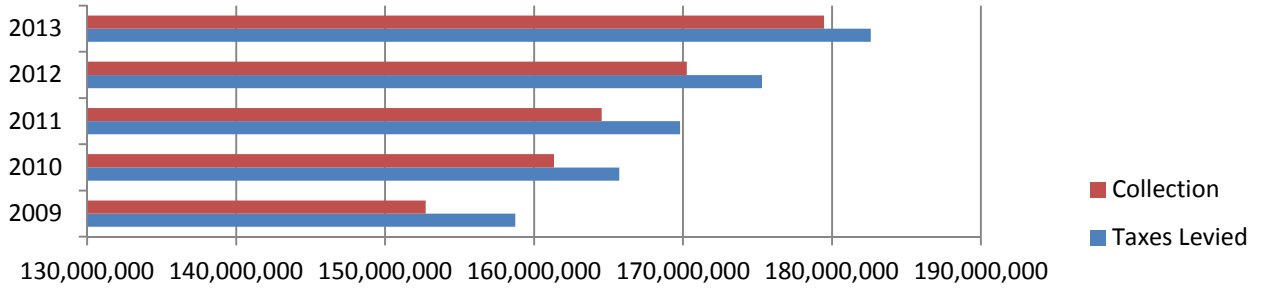
Al Horsman,

Executive Director Finance & Enterprises,CFO

519-822-1260 ext 5606

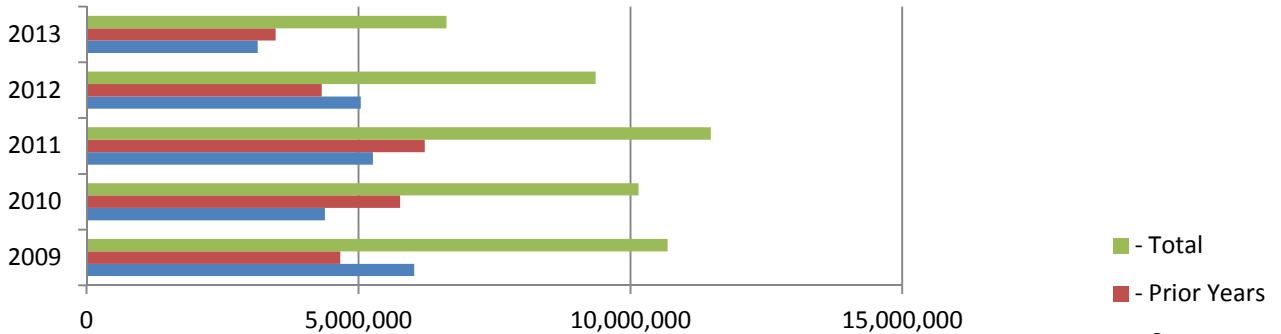
al.horsman@guelph.ca

### Comparison of Taxes Levied to Taxes Collected as at June 30



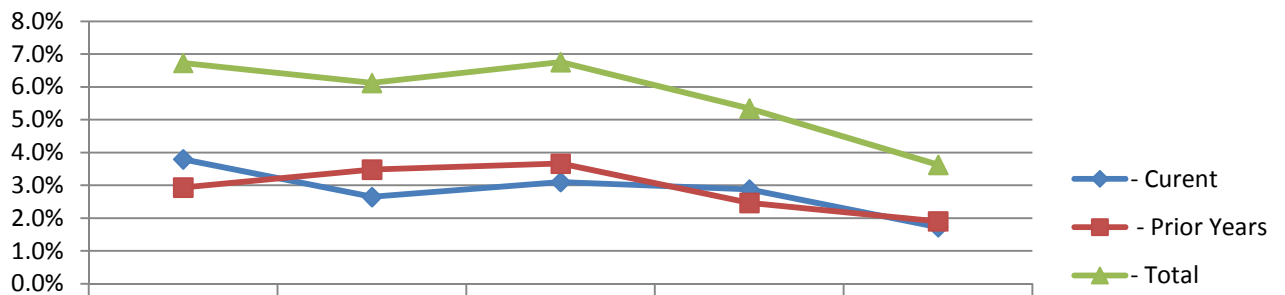
	2009	2010	2011	2012	2013
Collection	152,719,277	161,333,765	164,542,695	170,263,949	179,462,350
Taxes Levied	158,744,766	165,718,066	169,805,542	175,306,276	182,606,523

### Taxes Receivable as at June 30



	2009	2010	2011	2012	2013
- Total	10,687,805	10,151,924	11,480,802	9,364,278	6,621,203
- Prior Years	4,662,316	5,767,624	6,217,955	4,321,951	3,477,029
- Current	6,025,489	4,384,300	5,262,847	5,042,327	3,144,173

### Taxes Receivable as % of Taxes Levied as at June 30



	2009	2010	2011	2012	2013
- Current	3.8%	2.6%	3.1%	2.9%	1.7%
- Prior Years	2.9%	3.5%	3.7%	2.5%	1.9%
- Total	6.7%	6.1%	6.8%	5.3%	3.6%

# INFORMATION REPORT



TO City Council

SERVICE AREA Finance & Enterprise Services

DATE September 4, 2013

**SUBJECT Paisley Road Guelph Non Profit Housing Update – Exemption of Education Taxes**

REPORT NUMBER FIN-13-39

## EXECUTIVE SUMMARY

### SUMMARY OF REPORT

To provide an overview of the status of Guelph Non-Profit Housing Corporation's (GNPHC) request for an exemption of education taxes through to the end of December 31, 2025.

### KEY FINDINGS

Under Section 110(9) of the Municipal Act, 2001, the City of Guelph is not able to exempt education taxes as defined by existing legislation as it is not the Consolidated Municipal Service Manager for this service.

### FINANCIAL IMPLICATIONS

There are no financial implications resulting from this report.

## BACKGROUND

In April, 2005, City of Guelph Council agreed to exempt the Paisley Road project from municipal taxes for 10 years and waived the building permit and site plan application fees and provided a full exemption of development charges subject to certain agreements being met.

On April 26, 2011, Council received Finance report FIN-11-15 Guelph Non-Profit Housing Corporation Tax Exemption Request for information. At that meeting, Council also passed the following resolutions:

*AND THAT Guelph Non-Profit Housing Corporation's request or exemption of education taxes be deferred pending further investigation and discussion with the County of Wellington and the Ministry of Municipal Affairs and Housing;*

*AND THAT Guelph Non-Profit Housing Corporation's request to extend the current tax exemption to the end of December 31, 2025 be approved and*

# INFORMATION REPORT



*that the requirement to remain an affordable housing project and owned by the Guelph Non-Profit Housing Corporation.*

In response to the April 26, 2011 Council resolution, County and City staff met to discuss the matter of exempting the education taxes and the following conclusion was outlined in the November 9, 2011 County of Wellington staff report to its Social Services Committee explaining that the legislative provisions in Section 110(9) of the Municipal Act, 2001 would prevent the City from exempting taxes for education purposes. In their Committee Report, the County staff also made the following resolution:

*"THAT Wellington County Council request the Minister of Minister of Affairs and Housing to amend section 110(9) of the Municipal Act, 2001 to allow for an exemption of education taxes for housing facilities located in any municipality that has not entered into an agreement under section 110 with respect to the capital facilities and that contains all or part of the land on which the capital facilities are or will be located"*

County staff approached the Ministry per the resolution. However, to date no amendments have been made to section 110(9) of the Municipal Act.

On July 25, 2013 the City Clerk's Office received a letter from Guelph Non-Profit Housing Corporation requesting an update concerning the status of their request that the City exempt education taxes through to the end of December 31, 2025.

As described above, the City has taken all actions necessary per the previous resolutions of Council and remains restricted by statute for providing any exemptions for education taxes.

## **REPORT**

At the time of this report, there has been no amendment made to Section 110(9) of the Municipal Act, 2001. Due to existing legislative provisions, Guelph City Council is not able to exempt taxes for education purposes for Paisley Place.

## **CORPORATE STRATEGIC PLAN**

2.3 Ensure accountability, transparency and engagement

## **DEPARTMENTAL CONSULTATION**

Community and Social Services

## **COMMUNICATIONS**

This is an information report and as such no communications plan has been developed.

## **ATTACHMENTS**

None

# INFORMATION REPORT

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"original signed by Sarah Purton"

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**Report Author**

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Manager, Financial Planning and Budgets

"original signed by Al Horsman"

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**Recommended By**

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# INFORMATION REPORT



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TO City Council

SERVICE AREA Bylaw Compliance, Security and Licensing

DATE September 6, 2013

**SUBJECT Coyote Awareness Strategy**

REPORT NUMBER OTES101331

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## EXECUTIVE SUMMARY

### SUMMARY OF REPORT

This report is to provide background information with respect to coyotes and to advise of an initiative to further promote public education and awareness.

### KEY FINDINGS

Similar to other Ontario municipalities, coyotes are commonly observed within the City of Guelph and these sightings have caused concern for residents.

### FINANCIAL IMPLICATIONS

The financial impact of this public education and awareness campaign is nominal and will be funded by the Bylaw Compliance, Security and Licensing Department's approved 2013 budget.

## BACKGROUND

Over the past few years, the City of Guelph and the Guelph Humane Society have been made aware of the increased presence and activities of coyotes in residential and non-residential areas of the City. Staff are also aware of a number of municipalities in Ontario, especially those in southern Ontario that have experienced similar increased coyote sightings.

In 2012 to address public concern regarding coyote sightings staff created a coyote education and awareness campaign. This campaign developed in conjunction with the Guelph Humane Society and Communications staff, included news releases, informational advertisements and correspondence distributed through all local elementary schools. The intent of the campaign was to provide information to the public as to what actions could or should be taken, if a coyote was encountered.

Recently, members of the public have requested further action be taken to address the number coyotes within the City of Guelph.

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## REPORT

Although a coyote awareness educational campaign was conducted in 2012 and continues in 2013, public concerns regarding coyotes continue to be received. Further the public has requested further action beyond education be considered.

While Provincial Legislation does allow for property owners including the City to remove problem wildlife from their property through hunting, it is staff's opinion that hunting within public areas of the City is not a safe or effective option.

The use of traps to remove coyotes from an area is another option that may be considered, however it is not an effective means to address the issue. Legally, once a coyote is trapped, the animal must be either released within the same area or destroyed. For those coyotes which are released, the animal often returns to where they were captured. When trapped coyotes are destroyed, research indicates the remaining coyotes will simply increase their litters or expand their range of coverage to off-set the decreased number of coyotes within an area.

In contrast to the trapping or hunting, the removal of potential food sources from residential areas seems to be the most effective means to reduce the number of coyote interactions. The removal of potential food sources can be accomplished through such means such as yard maintenance and monitoring of pets when outdoors.

Given this information, in staff's opinion, public awareness and education continues to be key to the reduction of coyote interaction. To further our public awareness initiative, in September, staff in conjunction with Coyote Watch Canada, will hold two public information and education sessions on coyotes. Coyote Watch Canada, a volunteer organization has successfully assisted a number of municipalities in Ontario with their coyote awareness initiatives.

The public sessions will be held at City Hall in the evening and will provide information to the public on controlling coyotes and will provide the public opportunity to raise questions.

Following these sessions, Coyote Watch Canada will also review our Department and the Humane Society's current procedures with respect to coyotes and provide suggestions for improvement.

## CORPORATE STRATEGIC PLAN

This initiative supports the Corporate Strategic plan by:

- 2.2 Deliver public services better
- 3.1 Ensure a well designed, safe, inclusive, appealing and sustainable city
- 3.3 Strengthen citizen and stakeholder engagement and communications

# INFORMATION REPORT

## DEPARTMENTAL CONSULTATION

Humane Society

## COMMUNICATIONS

A variety of communication channels will be used in the promotion of this initiative:

- Social media and website promotion
- City News advertisement
- Local schools

## FINANCIAL IMPLICATIONS

Coyote Watch Canada is a non profit organization whose goal is to provide education on coyotes. As such the cost to hold the public sessions will be nominal with the City responsible to cover minor travel costs and any costs associated with the facility.

These costs will be funded within the Bylaw Compliance, Security and Licensing Department's approved 2013 budget.

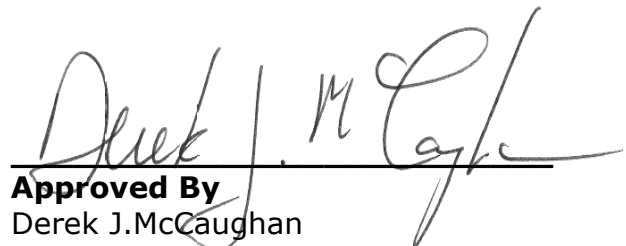
## ATTACHMENTS

None



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