

The County of Peterborough
Waste Management Committee

To: Chair and Members of Committee
From: Chris Bradley, Director of Public Works
Date: November 18, 2013

Subject: MPAC/MOF Landfill Assessment Update

Recommendation: Receive for Information

Financial Impact: Undetermined at this time

Background/Analysis:

At the meeting of Waste Management Committee of September 9, 2013, staff presented a report to Committee updating the status of the MPAC/MOF Landfill Assessment update.

As stated in that report, the Municipal Property Assessment Corporation, (MPAC), under the direction of the Ministry of Finance (MOF), is developing an assessment formula to apply to landfills throughout the Province of Ontario. Once implemented, these assessment values, and the subsequent taxes that the County and City would have to pay on the assessed value of the landfill could be significant.

County and City staff are members of a Working Group struck by the Ministry of Finance which is made up of stakeholders from the industry, both private and municipal, staff of the ministry, staff of MPAC, and representatives of a number of waste management associations.

To date, there have been two meetings held with the working group where a number of models have been produced that are under consideration. It is important to point out to the committee that although there is no consensus within the Working Group as to which model, or combination of models will be the final solution for the MOF, there does not appear to be an alternative that will not prove expensive to the County/City.

Regardless of which model is adopted, it is likely that the assessment of the County/City Waste Management Facility and surrounding municipally owned properties could increase in value significantly. Existing models place the proposed assessment in the range of \$7.2 - \$9.7 Million, significantly higher than what exists today. Regardless of which model results from the consultation process that is underway, we suggest that the impact on the County and City will be a significant cost increase in the form of municipal tax to be paid for the landfill.

There has been no determination made at this time with regard to the impact of existing royalty agreements with host municipalities as it relates to assessments. Staff continue to attempt to keep this issue on the table.

Although the MOF had originally anticipated these changes would take place for the 2014 municipal tax year, it is uncertain at this time when the implementation date will be.

Staff will continue to keep Waste Management Committee updated on this issue.

Respectfully submitted,