

Financial Services Committee Meeting Minutes

Date: June 6, 2022
Time: 1:14 pm - 1:40 pm
Location: Zoom

Members Present **Deputy Mayor Gosse**
 Councillor Tilley
 Councillor Moores (exited at 1:25 p.m.)
 Councillor Connors
 Councillor Hardy (exited at 1:37 p.m.)

Staff Present **Liz Davis, Director of Financial**
 Services
 Brian Crawley, Chief Administrative
 Officer

1. Disbursements from the Operating Fund

1.a Accounts Payable Cheques

The approval of the Committee was requested to pay accounts payable cheques totaling \$519,153.58 as per the attached listing.

The Committee concurred to approve the payment of the accounts payable cheques as presented.

Recommendation:

Be it so resolved that approval be given to pay capital cheques totaling \$519,153.58 as per the attached listing.

1.b Manual Cheques

The approval of the Committee was requested to ratify the payment of manual cheques totaling \$718,536.78.

The Committee concurred to ratify the payment of manual cheques totaling \$415,337.23.

Recommendation:

Be it so resolved that approval be given to ratify the payment of manual cheques totaling \$718,536.78.

1.c Direct Payments

The approval of the Committee is requested to ratify direct payments totaling \$415,337.23.

The Committee concurred to ratify the direct payments totaling \$415,337.23 as presented.

Recommendation:

Be it so resolved that approval is given to ratify the direct payments totaling \$415,337.23.

2. Capital Items

2.a Capital Invoice Approval

The Committee is requested to approve the payment of capital invoices in the amount of \$1,842,742.29 as per the attached report.

The Committee approved the payment of capital invoices in the amount of \$1,705,481.21 as per the attached listing.

Recommendation:

Be it so resolved that approval be given to pay capital invoices totaling \$1,705,481.21 as per the attached listing.

2.b Capital Change Orders

The Committee was requested to approve capital change orders in the amount of \$6,612.50.

The Committee concurred to accept the change order as presented.

2.c Capital Project Update

A financial update of active capital projects was provided for the information of the Committee.

3. Tax and Other Receivables Adjustments

3.a 220606 – BESTF001

The approval of the Committee was requested to adjust business tax for part of 2021 and all of 2022 plus interest totaling \$651.17 due to closure.

The Committee concurred to adjust this account as requested.

3.b 220606 – LILLY001

The approval of the Committee was requested to adjust business taxes for 2022 in the amount of \$210.00 due to closure.

The Committee concurred to adjust this account as requested.

3.c 220606 – SOULA001

The approval of the Committee was requested to adjust business tax for part of 2021 and all of 2022 in the amount of \$1,215.48 due to closure.

The Committee concurred to adjust this account as requested.

3.d 220606 – WAYNE001

The approval of the Committee was requested to adjust business tax and interest from 2015 to 2022 in the amount of \$6,006.55 due to closure.

The Committee concurred to adjust this account as requested.

Recommendation:

Be it so resolved that approval be given to adjust tax and other receivables accounts as follows:

- BESTF001 \$651.17
- LILLY001 \$210.00
- SOULA001 \$1,215.48
- WAYNE001 \$6,006.55

4. Other Items for Discussion

4.a 2023 Assessments

The 2023 assessment roll has been received and assessment notices were mailed on June 1. The Director provided an update on value changes for 2023.

The Director advised that there was a 5.75% overall increase in assessments for 2023 taxation year. This was a positive development, however, assessments have still not returned to pre-pandemic values on a overall basis.

4.b Tax Recovery Plan and Taxes Receivable Report

To ensure compliance with the Community Sustainability Partnership Measures, the town is required to report on Tax Arrears and adhere to a plan to recover tax arrears. This information must be compiled, reviewed and amended as necessary and reported to the Department of Municipal and Provincial Affairs annually.

The Director reviewed the information compiled for 2021 and the Tax Recovery Plan for 2022 with the Committee.

The Committee concurred to accept the 2022 Tax Recovery Plan as presented.

Recommendation:

Be it so resolved that approval be given to accept the 2022 Tax Recovery Plan as presented.

4.c 2022 Collection Activity

The approval of the Committee was requested to commence collection activity on accounts in arrears. The Committee reviewed the outstanding accounts for potential water disconnection, third party collection agency and power of sale. The first step in the process is to send letters to all identified on the list with a 30 day window to contact the town to make arrangements to pay. For properties on the power of sale list that are owner unknown, we will be posting notices on the physical locations in hopes that the owners will identify themselves.

The Committee concurred to proceed with all necessary efforts to collect outstanding balances.

Recommendation:

Be it so resolved that approval be given to commence collection activity by water disconnection, power of sale, third party collection and legal action on the accounts in arrears for 2022.

5. Department Report

5.a Financial Services Department Report

The Director provided an update on recent activity in the Financial Services department for the information of the Committee.

Recommendation:

Be it so resolved that the decisions/recommendations of the Financial and Administrative Services Committee meeting held on June 6, 2022 be accepted as presented.

The following items were discussed:

- Enforcement and Humane Services statistics
- Fire Department statistics
- Municipal and Provincial Affairs staffing
- Capital project update
- Taxes receivable and collections plans for 2022
- 2023 Notices of Assessment
- Tax classification review for 2023 budget

There being no further business, the meeting was adjourned at 1:40 p.m.

Deputy Mayor Andrea Gosse, Chair

Liz Davis, Director of Financial
Services

The Town of Conception Bay South

VENDOR CHEQUE REGISTER REPORT

Cheque Number	Vendor Cheque Name	Cheque Date	Amount
80876	Action Auto & Window Glass Limited	6/3/2022	\$350.75
80877	AFONSO GROUP	6/3/2022	\$425.50
80878	Aquam Specialiste Aquatique Inc	6/3/2022	\$1,242.32
80879	Armstrong's Communication Ltd	6/3/2022	\$96.60
80880	Atlantic Crane & Material Handling	6/3/2022	\$398.94
80881	Blackwood Printing	6/3/2022	\$226.55
80882	Brenntag Canada Inc	6/3/2022	\$16,955.90
80883	BURSEY MANUFACTURING INC	6/3/2022	\$103.50
80884	CAN-AM Platforms & Construction Ltd.	6/3/2022	\$2,386.25
80885	CAPITAL PRECAST LIMITED	6/3/2022	\$8,970.00
80886	Carmichael Engineering Ltd	6/3/2022	\$3,247.80
80887	Agropur Division Natrel	6/3/2022	\$31.29
80888	Chandler	6/3/2022	\$372.51
80889	Coastline Specialties Limited	6/3/2022	\$53,015.00
80890	CONSTRUCTION SIGNS LIMITED	6/3/2022	\$2,035.50
80891	Conservation Corps	6/3/2022	\$15,457.50
80892	Staples Advantage Canada	6/3/2022	\$595.25
80893	DICK'S & COMPANY LIMITED	6/3/2022	\$174.10
80894	DOWNHOME	6/3/2022	\$930.35
80895	EnergyNL	6/3/2022	\$2,875.00
80896	ERIC TAYLOR LIMITED	6/3/2022	\$2,790.08
80897	Everbridge Inc	6/3/2022	\$12,800.54
80898	FARRELL'S EXCAVATING LIMITED	6/3/2022	\$14,854.57
80899	First Choice Mobile Wash Ltd	6/3/2022	\$862.50
80900	F. J. WADDEN & SONS LTD	6/3/2022	\$1,253.03
80902	Graffiti Busters	6/3/2022	\$1,207.50
80903	HANDYMAN HARDWARE LTD	6/3/2022	\$206.77
80904	HARVEY & COMPANY LIMITED	6/3/2022	\$25,719.02
80905	Hickman Motors Limited	6/3/2022	\$63,957.25
80906	Horizon Machining Incorporated	6/3/2022	\$12,351.00
80907	PPG AC Canada Inc	6/3/2022	\$3,458.74
80908	Xylem Canada LP	6/3/2022	\$22,935.76
80909	J & C Sod Farm Ltd.	6/3/2022	\$230.00
80910	K&D PRATT GROUP INC	6/3/2022	\$4,539.28
80911	LIFESAVING SOCIETY-NL BRANCH	6/3/2022	\$61.32
80912	Lifesaving Society - ON Branch	6/3/2022	\$55.89
80913	Lorne Pike & Associates	6/3/2022	\$2,242.50
80914	MANUELS RIVER COMMUNITY INC.	6/3/2022	\$12,226.57
80915	Martin's Fire Safety Ltd.	6/3/2022	\$54.28
80916	Martin & Levesque Inc	6/3/2022	\$25,062.31

80917	MCLOUGHLAN SUPPLIES LTD	6/3/2022	\$32.06
80918	Medical West Supplies Inc	6/3/2022	\$661.20
80919	M & M HOLDINGS	6/3/2022	\$2,337.95
80920	M & M PREPAK SALES LTD	6/3/2022	\$557.00
80921	MODERN BUSINESS EQUIPMENT LTD	6/3/2022	\$114.63
80922	Newfoundland Power Inc	6/3/2022	\$2,459.08
80923	OMB Parts & Industrial Ltd.	6/3/2022	\$18,354.00
80924	OneSpan Canada Inc.	6/3/2022	\$2,760.00
80925	Pardy Surveys Inc.	6/3/2022	\$115.00
80926	ORKIN CANADA CORPORATION	6/3/2022	\$648.96
80927	PIDtech Controls Ltd.	6/3/2022	\$1,656.00
80928	PIK-FAST EXPRESS INC	6/3/2022	\$72.50
80929	Pinnacle Office Solutions Ltd	6/3/2022	\$234.81
80930	Pinnacle Networks Inc	6/3/2022	\$822.94
80931	Protek Industries Ltd	6/3/2022	\$5,690.78
80932	RCAP Leasing Inc	6/3/2022	\$239.32
80933	RDM Industrial Ltd	6/3/2022	\$951.22
80934	Rentokil Canada Corporation	6/3/2022	\$126.50
80935	Royal Canadian Legion	6/3/2022	\$345.00
80936	Techni-Services Limited	6/3/2022	\$2,069.54
80937	TK Elevator (Canada) Limited	6/3/2022	\$1,381.00
80938	T.R.T. SERVICES LIMITED	6/3/2022	\$368.00
80939	Upland Planning + Design Inc.	6/3/2022	\$15,410.00
80940	78064 NL Inc.	6/3/2022	\$6,727.50
80941	Work Authority	6/3/2022	\$12,212.42
80942	Cintas Canada Limited	6/3/2022	\$357.92
80809	Bell Aliant	5/12/2022	\$1,111.56
80811	Brink's Canada Limited	5/12/2022	\$1,740.42
80813	CIMCO REFRIGERATION	5/12/2022	\$1,792.75
80814	CITY OF ST. JOHN'S	5/12/2022	\$53,678.08
80815	DE LAGE LANDEN FINANCIAL	5/12/2022	\$1,673.25
80816	Eastlink	5/12/2022	\$5,192.95
80817	GRANT THORNTON LLP	5/12/2022	\$20,918.50
80818	Metcalfe Holdings Limited	5/12/2022	\$4,025.00
80820	PIK-FAST EXPRESS INC	5/12/2022	\$79.75
80821	Shaw Direct	5/12/2022	\$85.07
80831	ADT Security Services Canada, Inc	5/26/2022	\$202.07
80832	Bell Aliant	5/26/2022	\$234.69
80833	CITY OF ST. JOHN'S	5/26/2022	\$21,903.03
80835	DE LAGE LANDEN FINANCIAL	5/26/2022	\$334.65
80836	PIK-FAST EXPRESS INC	5/26/2022	\$87.00
80837	Ray Creative Agency Inc.	5/26/2022	\$402.50
80838	Rogers	5/26/2022	\$768.60
80841	Northeast Avalon Regional D.A.R.E Committee	5/26/2022	\$2,500.00
80860	CREDIT RECOVERY (2003) LTD.	6/2/2022	\$1,507.86
80863	Eastlink	6/2/2022	\$460.00
80864	Doug Greenslade	6/2/2022	\$1,000.00

80865	Derek Greenslade	6/2/2022	\$1,000.00
80866	Metcalfe Holdings Limited	6/2/2022	\$4,025.00
80868	Ray Creative Agency Inc.	6/2/2022	\$966.00
		Total:	\$519,153.58

2.a Capital Invoice Approval

The Committee is requested to approve the payment of capital invoices as follows:

Project	Vendor	Invoice Number	Amount	Description	Funding Program
Library	RCS Construction	Construction Claim 6	\$261,455.80	Construction	Lease Agreement
Library	RCS Construction	Construction Claim 7	\$335,791.96	Construction	Lease Agreement
Library	RCS Construction	Construction Claim 8	\$378,074.68	Construction	Lease Agreement
Library	RCS Construction	Construction Mgmt Claim 9	\$16,291.94	Construction management fees	Lease Agreement
Library	RCS Construction	Construction Mgmt Claim 10	\$16,291.94	Construction management fees	Lease Agreement
Community Park	Eastern Contracting	Claim 8	\$91,995.54	Construction	Federal – ICIP (66% cost shared)
Lift Station Upgrades	Rodco Mechanical	Claim 3	\$150,540.75	Construction	Federal – NRP (70% cost shared)
WWTP Infrastructure Protection (Shoreline Stabilization)	Black Diamond	Claim 2	\$388,694.25	Construction	Provincial - 20/23 MYCW (70% cost shared)
Maintenance Assurance Manuals	CBCL	478069	\$3,523.60	Engineering services	Town Funded
Traffic Lights – Ped Crossing: Eason's Rd and Perrin's Rd	Harbourside	2421	\$1,543.88	Design and engineering	Provincial - 20/23 MYCW (50% cost shared)
Billy Brook Stormwater Study	SNC Lavalin	1604312	\$2,633.50	Engineering services	Town Funded
Coastal Assessment – Long Pong	CBCL	478173	\$20,942.88	Engineering services	Provincial - 20/23 MYCW (70% cost shared)
Condition Assessment on Water Transmission Main	CBCL	478073	\$3,655.91	Engineering services	Town Funded

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2022 Water and Sewer Upgrades	SNC Lavalin	1605304	\$8,046.67	Engineering services	Federal – ICIP (70% cost shared)
2022 Streets	SNC Lavalin	1605305	\$22,731.91	Engineering and design	Provincial - 20/23 MYCW (50% cost shared)
Effluent Monitoring	BioMaxx	6598	\$3,266.00	Testing and monitoring effluent at treatment plant	Town Funded
Total Capital Invoices:			\$1,705,481.21		

MUNICIPALITY OF CONCEPTION BAY SOUTH

Tax Recovery Plan Dated December 31, 2021

Tax Recovery Actions and Plans for the Municipal Fiscal Year 2022

Date Amended: June 14, 2022

A. Status of the Objectives of the Tax Recovery Plan dated December 31, 2021:

The Town was able to actually recover 48% of the outstanding and current taxes receivable for the year ended December 31, 2021. The objective stated for the Tax Recovery Plan dated December 31, 2020 was 25%.

Summary of reasons for **meeting / not meeting** the 2021 objective include:

We need an overview what worked:

1. The Actions that worked included:
 - A. The town focused on legal action on several accounts with large balances that were outstanding for a number of years.
 - B. The threat and follow-through where necessary of service disconnections was successful.
2. The actions that we need to look at changing include:
 - A. Use of the power of sale for unoccupied properties and vacant land has not be used for a number of years due to new requirements by Crown Lands department. The town will be actively pursuing this method during 2022.

B. The Objectives of the Tax Recovery Plan Dated December 31, 2021

The Town's objective is to recover 25% of all of the outstanding tax receivable by December 31, 2022.

In order to ensure the availability of sufficient municipal services, it is important that residents and businesses make their payments to Council by June 30, 2022, or otherwise be placed on the Town's arrears listing and held subject to the Town's arrears recovery actions as presented in this report.

Under the Government of Newfoundland and Labrador's Community Sustainability Partnership (CSP), the Town must implement and maintain a Tax Recovery Plan and Tax Receivable Summary by establishing objectives, timelines and procedures to recover unpaid taxes from the current and previous years.

The Town is subject to these accountability measures in order to receive future Municipal Operating Grant (MOG) funding and a share of Provincial Gas Tax Revenue Sharing funding.

The Town must also present municipal audited annual financial statements in compliance with Public Sector Accounting Board (PSAB) standards and an approved annual budget to receive municipal operating grants.

Municipality of

Tax Recovery Plan Dated December 31, 2021

Moreover, the Town will take all reasonable actions towards the recovery of taxes in arrears while ensuring the tax recovery process being followed is fair and reasonable to the tax payer and the Town, and within the authority provided under the *Municipalities Act, 1999*.

Tax Year Planning Schedule

- Tax Notices are mailed out first week of January
- Taxes are due on February 28
- Taxes are considered unpaid after February 28
- Taxes are considered in arrears after February 28
- Tax Recovery Plan begins January 1

C. Payment Options

The Town offers the following payment methods:

- In person at the Town Hall – (Office hours are Monday to Friday, 8:00 am to 4:30 pm)
Drop Box Available outside of regular office hours.
- Cash, Cheque, Money Order (Make payable to Town of Conception Bay South)
- Interac, Visa, Master Card (credit card payments through PlastiQ)
- Mail (Address: PO Box 14040, Stn Manuels, Conception Bay South, NL A1W 3J1)
- On-line Banking
- Pre-Authorized Payment
- Tax Installment Plan (12-month interest free payment plan)

New for 2022:

- Etransfer: payments@conceptionbaysouth.ca
- Online town hall via www.conceptionbaysouth.ca accepts interac, visa, mastercard

D. Tax Recovery - Action Plan

- Annual Tax Bills are mailed in early January
- Statements showing interest and current balance are mailed in after February 28 deadline and every month thereafter.

Municipality of Tax Recovery Plan Dated December 31, 2021

- Interest is charged on accounts 30 days past the billing date unless payment arrangements have been made under the 12 Equal Payment Plan.
- Payments from the Town for goods and services, and deposit refunds are intercepted and applied to outstanding tax accounts.
- For all accounts who still have current year and prior taxes outstanding past December 31 of the current year, escalated collection efforts are initiated.
- Permits are withheld from individuals who are in arrears until outstanding balance is paid.
- Reminder letters are sent to taxpayers who are in arrears warning of possible further action if payment arrangements are not made.
- Telephone contact is made with taxpayers to make payment arrangements.
- Notices of possible discontinuance of services, power of sale of vacant land or non-occupied property or use of third-party collection agency with deadlines for response or contact from taxpayer to make suitable payment arrangements are issued.
- Hand-delivered notification of disconnection of services.
- Disconnection of services as per Section 132 of the *Municipalities Act, 1999*.
- Accounts are submitted to collection agency for recovery.
- Property liens are undertaken as per Section 132 of the *Municipalities Act, 1999*.
- Legal action as per Section 133 of the *Municipalities Act, 1999*.
- Sale of vacant land or non-occupied property as per Section 139 of the *Municipalities Act, 1999*.

E. Arrears Monitoring Procedure

The Director of Finance will monitor the tax accounts in arrears using Microsoft Dynamics.

The following measures will take place to monitor tax receivable accounts:

- Documenting issuances of invoices
- Maintaining receipt of payments
- Maintaining record of accounts payable
- Documenting all recovery actions taken on each account
- Maintaining a report on each tax recovery account
- Identifying accounts requiring a more active recovery approach
- Identify accounts that are in threat of becoming legally uncollectable
- Provide status information for reporting to Council

**Municipality of
Tax Recovery Plan Dated December 31, 2021**

F. Reporting Tax Arrears Activity

Council:

The Director of Finance will provide verbal reports on the status of the tax arrears to council at quarterly Financial Services Committee Meetings.