



The Corporation of the County of Northumberland
Finance and Audit Committee
Minutes

March 4, 2025, 11:00 a.m.
Council Chambers
555 Courthouse Road, Cobourg, ON K9A 5J6
Hybrid Meeting (In-Person and Virtual)

Members Present: Chair Lucas Cleveland
Warden Brian Ostrander
Councillor Mandy Martin

1. Notices

1.a Accessible Format

If you require this information in an alternate format, please contact the Accessibility Coordinator at accessibility@northumberland.ca or 1-800-354-7050 ext. 2327.

1.b Meeting Format

This Committee Meeting was held using a hybrid meeting model. The public were invited to attend in-person in Council Chambers, view the meeting via the live stream, or join online or by phone using Zoom Conference Technology.

2. Call to Order

Chair Lucas Cleveland called the meeting to order at 11:04 a.m.

2.a Territorial Land Acknowledgement

3. Approval of the Agenda

Committee Resolution 2025-03-04-176

Moved by Councillor Mandy Martin

Seconded by Chair Lucas Cleveland

"**That** the agenda for the March 4, 2025 Finance and Audit Committee be approved."

Carried

4. Disclosures of Interest

- No disclosures

5. Delegations

N/A

6. Business Arising from Last Meeting

N/A

7. Communications

7.a Correspondence, 'Redistribution of Provincial Land Transfer Tax (LTT) and Goods and Services Tax (GST) to Municipalities for Sustainable Infrastructure Funding'

Committee Resolution 2025-03-04-177

Moved by Councillor Mandy Martin

Seconded by Chair Lucas Cleveland

"**That** the Finance and Audit Committee receive the correspondence for information from the following municipalities regarding 'Redistribution of Provincial Land Transfer Tax (LTT) and Goods and Services Tax (GST) to Municipalities for Sustainable Infrastructure Funding', noting that County Council previously considered and supported correspondence regarding this subject matter at the February 19, 2025 Council meeting:

- Town of Ajax;
- Town of Halton Hills;
- Town of Kearney;
- Town of Newmarket;
- Town of Pelham;
- City of Welland;

Further That the Committee recommend that County Council receive this correspondence for information."

Carried

7.b Correspondence, Municipality of South Huron 'New Tax Class Ratio for Aggregate Operations'

Committee Resolution 2025-03-04-178

Moved by Councillor Mandy Martin

Seconded by Chair Lucas Cleveland

"**That** the Finance and Audit Committee receive the correspondence from the Municipality of South Huron regarding 'New Tax Class Ratio for Aggregate Operations' for information, noting that County Council previously considered correspondence regarding this subject matter at the February 19, 2025 Council meeting, and subsequently received it for information; and

Further That the Committee recommend that County Council receive this correspondence for information."

Carried

7.c Correspondence, Township of Uxbridge 'Buy Canadian Policy'

Committee Resolution 2025-03-04-179

Moved by Councillor Mandy Martin

Seconded by Chair Lucas Cleveland

"**That** the Finance and Audit Committee receive the correspondence from the Township of Uxbridge regarding 'Buy Canadian Policy' for information; and

Further That the Committee recommend that County Council receive this correspondence for information."

Carried

8. Staff Reports

8.a Report 2025-039 'New Optional Multi-Residential Subclass' - Presentation

Matthew Nitsch, Director Finance / Treasurer
Peter Frise, Vice President – Policy and Consulting Services, Municipal
Tax Equity (MTE) Consultants Inc.

[Warden Ostrander joined the meeting at 11:22 a.m.]

Committee Resolution 2025-03-04-180

Moved by Councillor Mandy Martin

Seconded by Warden Brian Ostrander

“That the Finance and Audit Committee receive Report 2025-039 ‘New Optional Multi-Residential Subclass’ and presentation from Peter Frise of Municipal Tax Equity (MTE) Consultants Inc. for information; and

Further That the Committee recommend that County Council receive the report and PowerPoint presentation for information.”

Carried

8.b Report 2025-040 '2025 Northumberland County Tax Ratios'

Matthew Nitsch, Director Finance / Treasurer

Committee Resolution 2025-03-04-181

Moved by Warden Brian Ostrander

Seconded by Chair Lucas Cleveland

“Whereas County Council is responsible for setting tax policy in Northumberland County using tax ratios; and

Whereas on February 28, 2023 Peter Frise (from Municipal Tax Equity (MTE) Consultants Inc.) did a presentation to County Council and recommended that the County begin to reduce its multi-residential tax ratio from 2.0 towards the new multi-residential ratio of 1.0; and

Whereas County Council approved reductions in the multi-residential tax ratio from 2.0 to 1.8 in 2023 and from 1.8 to 1.6 in 2024; and

Whereas MTE Consultants Inc. continues to recommend that its municipal clients gradually reduce their multi-residential tax ratio towards 1.0 based on the expectation that this change will eventually be legislated; and

Whereas the Northumberland Treasurers Inter-Municipal Working Group agrees that the County should continue to gradually reduce the multi-residential tax ratio toward the new multi-residential tax ratio of 1.0;

Now Therefore Be It Resolved That the Finance and Audit Committee, having considered Report 2025-040 '2025 Northumberland County Tax Ratios', recommend that County Council approve a further reduction in the 2025 multi-residential tax ratio from the current 1.6 to 1.4."

Carried

8.c Report 2025-041 '2024 Audit Planning Report and Audit Engagement Letter'

Matthew Nitsch, Director Finance / Treasurer
Richard Steinginga, Partner, Baker Tilly

Committee Resolution 2025-03-04-182

Moved by Warden Brian Ostrander

Seconded by Councillor Mandy Martin

"That the Finance and Audit Committee, having considered Report 2025-041 '2024 Audit Planning Report and Audit Engagement Letter', recommend that County Council authorize the Warden and Deputy Warden to sign the acknowledgement in the Audit Planning Report on behalf of Northumberland County Council."

Carried

8.d Report 2025-042 '2024 Council Remuneration and Expenses'

Matthew Nitsch, Director Finance / Treasurer

Committee Resolution 2025-03-04-183

Moved by Councillor Mandy Martin

Seconded by Warden Brian Ostrander

"That the Finance and Audit Committee receive Report 2025-042 '2024 Council Remuneration and Expenses' for information; and

Further That the Committee recommend that County Council receive this report for information."

Carried

8.e Report 2025-048 'January 2025 Year-To-Date Financial Results'

Matthew Nitsch, Director Finance / Treasurer

Committee Resolution 2025-03-04-184

Moved by Warden Brian Ostrander

Seconded by Councillor Mandy Martin

“That the Finance and Audit Committee receive Report 2025-048 ‘January 2025 Year-To-Date Financial Results’ for information; and

Further That the Committee recommend that County Council receive this report for information.”

Carried

9. Other Matters Considered by Committee

9.a Legal Claims and Audit Process – Verbal

Committee Resolution 2025-03-04-185

Moved by Councillor Mandy Martin

Seconded by Warden Brian Ostrander

“That the Finance and Audit Committee receive the verbal update regarding legal claims and the audit process for information.”

Carried

10. Media Questions

11. Closed Session

N/A

12. Motion to Rise and Result from Closed Session

N/A

13. Next Meeting - Tuesday, April 1, 2025 at 11:00 a.m.

14. Adjournment

- The meeting adjourned at 12:15 p.m.