



The Corporation of the City of Sault Ste. Marie  
Regular Meeting of City Council  
Agenda

Monday, January 12, 2026

5:00 pm

Council Chambers and Video Conference

As a courtesy, meetings are available for viewing on the City's YouTube channel  
<https://www.youtube.com/user/SaultSteMarieOntario>

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Pages

**1. Land Acknowledgement**

I acknowledge, with respect, that we are in Robinson-Huron Treaty territory, that the land on which we are gathered is the traditional territory of the Anishinaabe and known as Bawating. Bawating is the home of Garden River First Nation, Batchewana First Nation, the Historic Sault Ste. Marie Metis Council.

**2. Adoption of Minutes**

9 - 28

Mover Councillor S. Hollingsworth

Seconder Councillor C. Gardi

Resolved that the Minutes of the Regular Council Meeting of December 15, 2025 be approved.

**3. Questions and Information Arising Out of the Minutes and not Otherwise on the Agenda**

**4. Declaration of Pecuniary Interest**

**5. Approve Agenda as Presented**

Mover Councillor S. Spina

Seconder Councillor M. Scott

Resolved that the Agenda for January 12, 2026 City Council Meeting as presented be approved.

- 6. Presentations**
- 6.1 Audit Planning Presentation** 29 - 34  
Oscar Poloni, Partner, KPMG LLP
- 7. Communications and Routine Reports of City Departments, Boards and Committees – Consent Agenda** 35 - 36  
Mover Councillor S. Hollingsworth  
Seconder Councillor C. Gardi  
Resolved that all the items listed under date January 12, 2026 Agenda item 7 – Consent Agenda be approved as recommended.
- 7.1 Correspondence – Port of Algoma** 37 - 38  
Mayor Shoemaker to Hon. S. MacKinnon, Minister of Transport
- 7.2 KPMG Audit Planning** 39 - 60  
A report of KPMG regarding Audit Planning is attached for the information of Council.  
Mover Councillor S. Spina  
Seconder Councillor M. Scott  
Resolved that the report of KPMG dated January 2, 2026 concerning City of Sault Ste. Marie Audit Planning be received as information.
- 7.3 PUC Services Inc. Special Dividend** 61 - 62  
A report of the Chief Financial Officer and Treasurer is attached for the information of Council.  
Mover Councillor S. Hollingsworth  
Seconder Councillor C. Gardi  
Resolved that the report of the Chief Financial Officer and Treasurer regarding PUC Services Inc. 2025 special dividend be received as information.
- 7.4 Audio-Visual / Virtual Meeting System – Council Chambers** 63 - 64  
A report of the Manager of Information Technology is attached for the consideration of Council.  
Mover Councillor S. Spina  
Seconder Councillor C. Gardi  
Resolved that the report of the Manager of Information Technology dated January 12, 2026 concerning Audio-visual/Virtual Meeting System be received and that staff be directed to issue a request for proposal with an upper limit of

\$360,000 to be funded from the re-allocation of the 2026 NG911 net operating budget (\$133,300) and the remaining NG911 capital commitment of \$80,000 from previous budgets and the balance from the IT Computer Reserve (\$146,700).

**7.5 2026 Arts and Culture Assistance Grants – Early Intake**

65 - 77

A report of the Manager of Recreation and Culture is attached for the consideration of Council.

Mover Councillor S. Spina

Seconder Councillor C. Gardi

Resolved that the report of the Manager of Recreation and Culture dated January 12, 2026 concerning the 2026 Arts and Culture Assistance Program Grants – Early Intake allocation of funds be approved as follows:

1. DJ Seith – \$1,750
2. Matthew Warnock – \$1,750
3. Suzanne Deplonty – \$1,750
4. Riley Greco – \$1,750
5. Rebeka Herron – \$1,750
6. Black Fly Jam – \$8,500
7. Ashley Aikens McIntosh – \$5,600
8. Piecing It Together Shows – \$7,100
9. Sault Newcomers – \$3,000
10. West Fest – \$4,900
11. Gabriel George – \$5,200
12. Algoma Conservatory of Music – \$8,500
13. Entomica – \$8,500
14. Soo-Lebrity Theatre – \$3,650
15. Thinking Rock Community Arts – \$8,400
16. Ontario Culture Days – \$6,000
17. Centre Francophone – \$2,300
18. Sault Blues Society – \$1,600
19. Sault Film Festival – \$3,000

**7.6 Canadian Housing Infrastructure Fund – West End Treatment Plant Upgrades**

78 - 79

A report of the Director of Engineering is attached for the information of Council.

Mover Councillor S. Hollingsworth

Seconder Councillor M. Scott

Resolved that the report of the Director of Engineering dated January 12, 2026 concerning Canadian Housing Infrastructure Fund Contribution Agreement – West End Treatment Plant Upgrades be received as information.

**7.7 Building Inspector Appointments 80 - 81**

A report of the Chief Building Official is attached for the information of Council

The relevant By-law 2026-2 is listed under item 12 of the Agenda and will be read with all by-laws under that item.

**7.8 Fire Chief Appointment 82 - 83**

A report of the Deputy CAO, Community Development and Enterprise Services is attached for the information of Council.

The relevant By-law 2026-7 is listed elsewhere on the Agenda and will be read with all by-laws under that item.

**7.9 Housekeeping – Vacant Home Tax By-law 84 - 87**

A report of the Solicitor/Litigator is attached for the information of Council.

The relevant By-law 2026-6 is listed under Agenda Item 12 and will be read with all by-laws under that item.

**8. Reports of City Departments, Boards and Committees**

**8.1 Administration**

**8.2 Corporate Services**

**8.3 Community Development and Enterprise Services**

**8.4 Public Works and Engineering Services**

**8.5 Fire Services**

**8.6 Legal**

**8.7 Planning**

**8.7.1 A-10-25-Z 140 Black Road and 815 McNabb Street 88 - 100**

Mover Councillor S. Spina

Seconder Councillor C. Gardi

Resolved that the report of the Junior Planner dated January 12, 2026 concerning Application A-10-25-Z 140 Black Road and 815 McNabb Street be received and that Council approve this application in the following manner:

Rezone the subject properties from 'Medium Industrial Zone' (M2) to 'Medium Industrial Zone with a Special Exception' (M2.S) to include, in addition to those uses permitted in an M2 Zone:

1. A cardlock fuel pump facility.

For the purposes of this By-law, a Cardlock Fuel Pump Facility is defined as a fuel refilling station only available for those with an access card or account. Accessory uses such as office space, washroom facilities and retail may be permitted;

Further that Council deem 815 McNabb Street subject to Site Plan Control;

And that the Legal Department be requested to prepare the necessary by-law(s) to effect the same.

#### **8.7.2 A-1-26-Z 460 Old Garden River Road**

101 - 114

A report of the Intermediate Planner is attached for the consideration of Council.

Mover Councillor S. Hollingsworth

Seconder Councillor C. Gardi

Resolved that the report of the Intermediate Planner dated January 12, 2026 concerning Application A-1-26-Z – 460 Old Garden River Road be received and that the subject property be rezoned from Rural Area Zone (RA) to Gentle Density Residential Zone (R2) with a Special Exception with the following provision:

1. That prior to any development or site alteration on the subject property, the Owner submits a grading and drainage plan with a stormwater report, prepared by a qualified professional, to the satisfaction of the Director of Engineering or their designate.

And that the Legal Department be requested to prepare the necessary by-law(s) to effect the same.

#### **8.8 Boards and Committees**

#### **9. Unfinished Business, Notice of Motions and Resolutions Placed on Agenda by Members of Council**

##### **9.1 Windrows**

Mover Councillor L. Dufour

Seconder Councillor L. Vezeau-Allen

Whereas the grading of roads in Sault Ste Marie due to snow accumulation is a necessary operation in order to ensure safe and passable roads, particularly in advance of higher temperatures; and

Whereas the grading of snow pack on roads pulls up larger chunks of ice, which are deposited in the ends of driveways as windrows, which are challenging to clear with a typical homeowner's residential snow equipment; and

Whereas, the removal of windrows by City forces would not be practicable due to a lack of equipment and a need for year-round work for the increase in full-time operators; and

Whereas there are multiple local private contractors, using tractor/snowblower units to clear private driveways;

Now Therefore Be It Resolved that Public Works staff be requested to work with local contractors to establish an estimated cost to tender the removal of driveway windrows, only during grading operations, with a per occurrence price, using PWT operations historical data to establish a budget that can be considered by Council for the 2026/27 winter season.

**10. Committee of the Whole for the Purpose of Such Matters as are Referred to it by the Council by Resolution**

**11. Adoption of Report of the Committee of the Whole**

**12. Consideration and Passing of By-laws**

Mover Councillor S. Hollingsworth

Seconder Councillor C. Gardi

Resolved that all By-laws under item 12 of the Agenda under date January 12, 2026 be approved.

**12.1 By-laws before Council to be passed which do not require more than a simple majority**

**12.1.1 By-law 2026-1 (Traffic) Amendments to Traffic By-law 77-200**

115 - 115

Mover Councillor S. Hollingsworth

Seconder Councillor C. Gardi

Resolved that By-law 2026-1 being a by-law to consolidate amendments to Traffic By-law 77-200 be passed in open Council this 12th day of January, 2026.

**12.1.2 By-law 2026-2 (Appointment) Building Inspectors**

116 - 116

A report from the Manager of Building & By-Law is on the Agenda.

Mover Councillor S. Hollingsworth

Seconder Councillor C. Gardi

Resolved that By-Law 2026-2 being a by-law to appoint Andrew Griffo and Sai Kiran Chipalthurthi as Building Inspectors be passed this 12th day of January, 2026.

- 12.1.3 By-law 2026-3 (Zoning) 304 Industrial Park Crescent (1584836 Ontario Inc. o/a First General Services – Rico Briglio/David Toppan) 117 - 119**

Council report was passed by Council resolution on December 15, 2025.

Mover Councillor S. Hollingsworth

Seconder Councillor C. Gardi

Resolved that By-law 2026-3 being a by-law to amend Sault Ste. Marie Zoning By-laws 2005-150 and 2005-151 concerning lands located at 304 Industrial Park Crescent (Part Lot 1 Registrar's Compiled Plan H744 Tarentorus, Parts 1 and 2 1R14259; Subject to an easement in gross over Part 2 1R14259 as in AL297751; City of Sault Ste. Marie) (1584836 Ontario Inc. o/a First General Services – Rico Briglio/David Toppan) be passed in open Council this 12th day of January, 2026.

- 12.1.4 By-law 2026-4 (Development Control) 304 Industrial Park Crescent (1584836 Ontario Inc. o/a First General Services – Rico Briglio/David Toppan) 120 - 122**

Council report was passed by Council resolution on December 15, 2025.

Mover Councillor S. Hollingsworth

Seconder Councillor C. Gardi

Resolved that By-law 2026-4 being a by-law to designate the lands located at 304 Industrial Park Crescent (Part Lot 1 Registrar's Compiled Plan H744 Tarentorus, Parts 1 and 2 1R14259; Subject to an easement in gross over Part 2 1R14259 as in AL297751; City of Sault Ste. Marie) an area of site plan control (1584836 Ontario Inc. o/a First General Services – Rico Briglio/David Toppan) be passed in open Council this 12th day of January, 2026.

- 12.1.5 By-law 2026-5 (Street Assumptions) Various 123 - 124**

Mover Councillor S. Hollingsworth

Seconder Councillor C. Gardi

Resolved that By-law 2026-5 being a by-law to assume for public use and establish as public streets various parcels of land conveyed to the City be passed in open Council this 12th day of January, 2026.

- 12.1.6 By-law 2026-6 (Vacant Home Tax) Amendment To By-law 2024-168 125 - 126**

A report from the Solicitor/Litigator is on the Agenda.

Mover Councillor S. Hollingsworth

Seconder Councillor C. Gardi

Resolved that By-law 2026-6 being a by-law to amend By-law 2024-168 (being a by-law to establish a vacant home tax in the City of Sault Ste. Marie) be passed in open Council this 12th day of January, 2026.

**12.1.7 By-law 2026-7 (Appointment) Fire Chief 127 - 127**

A report of the Deputy CAO, Community Development and Enterprise Services is on the Agenda.

Mover Councillor S. Hollingsworth

Seconder Councillor C. Gardi

Resolved that By-law 2026-7 being a by-law to appoint Naomi Thibault as Fire Chief be passed in open Council this 12th day of January, 2026.

**12.2 By-laws before Council for FIRST and SECOND reading which do not require more than a simple majority**

**12.3 By-laws before Council for THIRD reading which do not require more than a simple majority**

**13. Questions By, New Business From, or Addresses by Members of Council Concerning Matters Not Otherwise on the Agenda**

**14. Closed Session**

**15. Adjournment**

Mover Councillor S. Spina

Seconder Councillor M. Scott

Resolved that this Council now adjourn.





## **REGULAR MEETING OF CITY COUNCIL**

### **MINUTES**

Monday, December 15, 2025

5:00 pm

Council Chambers and Video Conference

**Present:** Mayor M. Shoemaker, Councillor S. Spina, Councillor L. Dufour, Councillor L. Vezeau-Allen, Councillor A. Caputo, Councillor R. Zagordo, Councillor M. Bruni, Councillor S. Kinach, Councillor C. Gardi, Councillor M. Scott

**Absent:** Councillor S. Hollingsworth

**Officials:** T. Vair, R. Tyczinski, S. Hamilton Beach, B. Lamming, S. Schell, J. King, P. Johnson, P. Tonazzo, C. Rumiel, D. Perri, T. Anderson, N. Ottolino, N. Maione, N. Thibault, M. Morgenstern, M. Borowicz-Sibenik, F. Coccimiglio, R. Van Staveren, M. Zuppa, T. Vecchio, K. Pulkkinen

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#### **1. Land Acknowledgement**

#### **2. Adoption of Minutes**

Moved by: Councillor R. Zagordo

Seconded by: Councillor S. Spina

Resolved that the Minutes of the Regular Council Meeting of November 24, 2025, Budget Meeting of November 24, 2025, and Budget Meeting of December 8, 2025 be approved.

**Carried**

#### **3. Questions and Information Arising Out of the Minutes and not Otherwise on the Agenda**

**4. Declaration of Pecuniary Interest**

**4.1 Mayor M. Shoemaker – A-11-25-Z – 304 Industrial Park Crescent**

Applicant is a client of law firm.

**5. Approve Agenda as Presented**

Moved by: Councillor R. Zagordo

Seconded by: Councillor S. Spina

Resolved that the Agenda for December 15, 2025 City Council Meeting as presented be approved.

**Carried**

**6. Presentations**

Claudette McGowan, CEO of Protexxa, and Norman R. Jaehrling, Managing Director, Aawan Maskwa Ltd. joined by video regarding Agenda item 7.8.

**6.1 Fire Master Plan Update**

Suzanne Charbonneau-Dent, Tayport Limited, was in attendance by video.

**6.2 Northern Ontario Capacity**

Sam Houston, Director, Dan Jones, Director, North Ontario Capacity GP Inc.; Dennis Labay, General Manager, Beamish Construction were in attendance by video.

**7. Communications and Routine Reports of City Departments, Boards and Committees – Consent Agenda**

Moved by: Councillor A. Caputo

Seconded by: Councillor S. Spina

Resolved that all the items listed under date December 15, 2025 – Agenda item 7 – Consent Agenda be approved as recommended.

**Carried**

**7.1 Outstanding Council Resolutions**

**7.2 2026 Borrowing By-law**

The report of the Chief Financial Officer/Treasurer was received by Council.

The relevant By-law 2025-162 is listed under item 12 of the Minutes.

**7.3 Sanitary Sewer Fee Collection Service Agreement**

The report of the Chief Financial Officer/Treasurer was received by Council.

The relevant By-laws 2025-163 and 2025-170 are listed under item 12 of the Minutes.

**7.4 Equipment Purchase – Two Refuse Trucks**

The report of the Manager of Purchasing was received by Council.

Moved by: Councillor R. Zagordo

Seconded by: Councillor S. Spina

Resolved that the report of the Manager of Purchasing dated December 15, 2025 concerning purchase of two refuse trucks as required by Public Works and Engineering Services – Landfill be awarded to FST Canada Inc. O/A Joe Johnson Equipment at the quoted amount of \$1,089,301.82 plus HST.

**Carried**

**7.5 Playground Equipment for Manitou Park**

The report of the Manager of Purchasing was received by Council.

Moved by: Councillor A. Caputo

Seconded by: Councillor S. Spina

Resolved that the report of the Manger of Purchasing dated December 15, 2025 concerning the supply and installation of Playground Equipment for Manitou Park as required by Community Development and Enterprise Services and Public Works and Engineering Services be awarded to Park N Water Ltd. at their proposed price of \$157,459.25 plus HST.

**Carried**

**7.6 2026 Aqueduct Repairs – Engineering Consultant Selection**

The report of the Manager of Design and Transportation Engineering was received by Council.

The relevant By-law 2025-174 is listed under item 12 of the Minutes.

**7.7 Sault Ste. Marie Innovation Centre – GIS Contract Extension**

The report of the Manager of Information Technology was received by Council.

The relevant By-law 2025-166 is listed under item 12 of the Minutes.

**7.8 Protexxa Inc. – Offer of Purchase and Sale**

The report of the Deputy CAO, Community Development and Enterpriser Services and Assistant City Solicitor/Senior Litigation Counsel was received by Council.

The relevant By-law 2025-165 is listed under item 12 of the Minutes.

**7.9 Removal of Restrictive Covenant – 328 Queen Street East**

The report of the Deputy CAO, Community Development and Enterprise Services was received by Council.

Moved by: Councillor A. Caputo

Seconded by: Councillor S. Spina

Resolved that the report of the Deputy CAO, Community Development and Enterprise Services dated December 15, 2025 concerning the removal of a restrictive covenant on 328 Queen Street be received and that Council authorize staff to take the necessary steps to remove the restrictive covenant to substantially renovate the interior from the Subject Property and to confirm that this condition is satisfied.

**Carried**

**7.10 Cemetery By-Law User Fee Update**

The report of the Director of Community Services was received by Council.

The relevant By-law 2025-168 is listed under item 12 of the Minutes.

**7.11 Designated Heritage Property Tax Rebates 2025**

The report of the Manager of Recreation and Culture was received by Council.

Moved by: Councillor R. Zagordo

Seconded by: Councillor S. Spina

Resolved that the report of the Manager of Recreation and Culture dated December 15, 2025 concerning Designated Heritage Property Tax Rebates 2025 be received and that the designated heritage property tax rebates for the 2024 tax year be approved and paid to the qualified owners of designated heritage properties enrolled in the program as follows:

1. 69 Church Street – Provincial Air Hangar;
2. 875 Queen Street East – Insect Pathology Lab;
3. 864 Queen Street – Algonquin Hotel;
4. 119 Woodward Avenue;
5. 10 Kensington Terrace – Unit #1;
6. 10 Kensington Terrace – Unit #2;
7. 10 Kensington Terrace – Unit #3;
8. 115 Upton Road – 1902 Family Residence;
9. 193 Pim Street Wellington Square Townhouses;
10. 36 Herrick Street;
11. 358-366 Queen Street East – Barnes-Fawcett Blocks;
12. 242-246 Queen Street East – Hussey Block;
13. 99 Huron Street – Yard Locker;
14. 83 Huron Street – Machine Shop;
15. 1048 Queen Street – Eastbourne;
16. 54 Summit Avenue; and

17.143 McGregor Avenue.

**Carried**

**7.12 Tourism Development Fund Applications – November 2025**

The report of the Director of Tourism and Community Development was received by Council.

Moved by: Councillor A. Caputo

Seconded by: Councillor S. Spina

Resolved that the report of the Director of Tourism and Community Development dated December 15, 2025 be received and that the recommendation of the Tourism Sault Ste. Marie Board of Directors to allocate \$156,000 as detailed below be approved.

1. Gathering at the Rapids Pow Wow \$20,000;
2. Bon Soo Winter Carnival \$10,000;
3. Frozen Toe Fat Bike Race \$7,500;
4. Dave Kensit Swim Meet \$3,500;
5. Sault Pedal Pub \$50,000;
6. Sport Event Bid #2015-001 \$50,000; and
7. Conference Bid #2025-002 \$15,000.

**Carried**

**7.13 John Rhodes Community Centre Energy Retrofit and Accessibility Project**

The report of the Sustainability Coordinator was received by Council.

The relevant By-law 2025-173 is listed under item 12 of the Minutes.

**7.14 Donation – Tenaris Algoma Tubes**

The report of the Fire Chief was received by Council.

Moved by: Councillor R. Zagordo

Seconded by: Councillor S. Spina

Resolved that the report of the Fire Chief dated December 15, 2025 concerning Donation – Tenaris Algoma Tubes be received and that Council approve moving any unused funds into the reserve and provide staff with the authority to move funds from the reserve for donation-related expenses in subsequent years.

**Carried**

**7.15 Repeal By-Law 2023-98 Fire Prevention Officers**

The report of the City Solicitor was received by Council.

The relevant By-law 2025-164 is listed under item 12 of the Minutes.

**7.16 Deeming By-Law – Plummer and Smith Subdivision, Plan 327, 302 and 308 Queen Street East (Pharmlaw Investments Inc. Joseph R. Greco)**

The report of the City Solicitor was received by Council.

The relevant By-law 2025-169 is listed under item 12 of the Minutes.

**7.17 End-shareholder Form for PUC Banking**

The report of the City Solicitor was received by Council.

Moved by: Councillor A. Caputo

Seconded by: Councillor S. Spina

Resolved that the report of the City Solicitor dated December 15, 2025 be received and that the Mayor be authorized to sign CIBC's Business Account Application and Agreement (Certificate regarding Information about a Corporate Owner of the Business) dated October 31, 2025.

**Carried**

**7.18 Quick Access – Video Remote Interpreting Pilot Extension**

The report of the Accessibility Coordinator was received by Council.

The relevant By-law 2025-172 is listed under item 12 of the Minutes.

**8. Reports of City Departments, Boards and Committees**

**8.1 Administration**

**8.2 Corporate Services**

**8.3 Community Development and Enterprise Services**

**8.3.1 Municipal Support Resolution – Proposed Natural Gas Energy Project**

The report of the Manager of Business Attraction was received by Council.

The relevant By-law 2025-167 is listed under item 12 of the Minutes.

Moved by: Councillor R. Zagordo

Seconded by: Councillor S. Spina

***Project 1: North Ontario Capacity Snow Dump Sault Ste. Marie***

Whereas the Proponent is proposing to construct and operate a Long-Term Capacity Services Project located on Municipal Project Lands, as defined and with the characteristics outlined in the table below, under the Long-Term 2 Capacity Services (Window 1) Request for Proposals ("LT2(c-1) RFP") issued by the Independent Electricity System Operator ("IESO"); and

Whereas the capitalized terms not defined herein have the meanings ascribed to them in the LT2(c-1) RFP; and

Whereas the Proponent has delivered, no later than sixty (60) days prior to the Proposal Submission Deadline, a Pre-Engagement Confirmation Notice to an applicable Local Body Administrator in respect of the Municipal Project Lands that includes the details outlined in the table below, except for the Unique Project ID which should only be required as part of the Pre-Engagement Confirmation Notice if available; and

- Unique Project ID of the Long-Term Capacity Services Project (if available): LT2c1-6599
- Legal name of the Proponent: NOC Snow Dump Sault Ste. Marie Limited Partnership
- Name of the Long-Term Capacity Services Project: NOC Snow Dump Sault Ste. Marie
- Technology of the Long-Term Capacity Services Project: Natural gas
- Maximum potential Contract Capacity of the Long-Term Capacity Services Project (in MW): 9.45MW
- Property Identification Number (PIN), or if PIN is not available, municipal address or legal description of the Municipal Project Lands: 315080008

Whereas pursuant to the LT2(c-1) RFP, if the Long-Term Capacity Services Project is proposed to be located in whole or in part on Municipal Project Lands, the Proposal must include Municipal Support Confirmation which may be in the form of a Municipal Resolution in Support of Proposal Submission; and

Now Therefore Be It Resolved that:

1. The Council of the City of Sault Ste. Marie supports the submission of a Proposal for the Long-Term Capacity Services Project located on the Municipal Project Lands.
2. This resolution's sole purpose is to satisfy the mandatory requirements of Section 4.2(c)(iii) of the LT2(c-1) RFP and may not be used for the purpose of any other form of approval in relation to the Proposal or Long-Term Capacity Services Project or for any other purpose.
3. The Proponent has undertaken, or has committed to undertake, Indigenous and community engagement activities in respect of the Long-Term Capacity Services Project to the satisfaction of the Municipality.
4. The Municipal Project Lands does not include lands designated as Prime Agricultural Areas in the City of Sault Ste. Marie's Official Plan.
5. Where the Municipal Project Lands does include lands designated as Prime Agricultural Areas in the City of Sault Ste. Marie's Official Plan as of the date of this resolution:
  - a. The Municipal Project Lands are not designated as Specialty Crop Areas;
  - b. The Long-Term Energy Project is not a Non-Rooftop Solar Project;
  - c. The Proponent has satisfied the AIA Component One Requirement to the satisfaction of the Local Municipality; and

- d. If the Proponent is selected as a Selected Proponent under the LT2(c-1) RFP, the council of City of Sault Ste. Marie will engage in good faith with the Selected Proponent to enable the Selected Proponent to complete the AIA Components Two and Three Requirement.

	<b>For</b>	<b>Against</b>	<b>Conflict</b>	<b>Absent</b>
Mayor M. Shoemaker		X		
Councillor S. Hollingsworth				X
Councillor S. Spina		X		
Councillor L. Dufour		X		
Councillor L. Vezeau-Allen		X		
Councillor A. Caputo		X		
Councillor R. Zagordo	X			
Councillor M. Bruni	X			
Councillor S. Kinach	X			
Councillor C. Gardi		X		
Councillor M. Scott		X		
<b>Results</b>	<b>3</b>	<b>7</b>	<b>0</b>	<b>1</b>
				<b>Defeated</b>

Moved by: Councillor A. Caputo

Seconded by: Councillor S. Spina

***Project 2: North Ontario Capacity McQueen Sault Ste. Marie***

Whereas the Proponent is proposing to construct and operate a Long-Term Capacity Services Project located on Municipal Project Lands, as defined and with the characteristics outlined in the table below, under the Long-Term 2 Capacity Services (Window 1) Request for Proposals (“LT2(c-1) RFP”) issued by the Independent Electricity System Operator (“IESO”); and

Whereas the capitalized terms not defined herein have the meanings ascribed to them in the LT2(c-1) RFP; and

Whereas the Proponent has delivered, no later than sixty (60) days prior to the Proposal Submission Deadline, a Pre-Engagement Confirmation Notice to an applicable Local Body



Administrator in respect of the Municipal Project Lands that includes the details outlined in the table below, except for the Unique Project ID which should only be required as part of the Pre-Engagement Confirmation Notice if available; and

- Unique Project ID of the Long-Term Capacity Services Project (if available): LT2c1-6596
- Legal name of the Proponent: NOC McQueen Sault Ste. Marie Limited Partnership
- Name of the Long-Term Capacity Services Project: NOC McQueen Sault Ste. Marie
- Technology of the Long-Term Capacity Services Project: Natural gas
- Maximum potential Contract Capacity of the Long-Term Capacity Services Project (in MW): 9.45MW
- Property Identification Number (PIN), or if PIN is not available, municipal address or legal description of the Municipal Project Lands: 315080068

Whereas pursuant to the LT2(c-1) RFP, if the Long-Term Capacity Services Project is proposed to be located in whole or in part on Municipal Project Lands, the Proposal must include Municipal Support Confirmation which may be in the form of a Municipal Resolution in Support of Proposal Submission; and

Now Therefore Be It Resolved that:

1. The Council of the City of Sault Ste. Marie supports the submission of a Proposal for the Long-Term Capacity Services Project located on the Municipal Project Lands.
2. This resolution's sole purpose is to satisfy the mandatory requirements of Section 4.2(c)(iii) of the LT2(c-1) RFP and may not be used for the purpose of any other form of approval in relation to the Proposal or Long-Term Capacity Services Project or for any other purpose.
3. The Proponent has undertaken, or has committed to undertake, Indigenous and community engagement activities in respect of the Long-Term Capacity Services Project to the satisfaction of the Municipality.
4. The Municipal Project Lands does not include lands designated as Prime Agricultural Areas in the City of Sault Ste. Marie's Official Plan.
5. Where the Municipal Project Lands does include lands designated as Prime Agricultural Areas in the City of Sault Ste. Marie's Official Plan as of the date of this resolution:
  1. The Municipal Project Lands are not designated as Specialty Crop Areas;
  2. The Long-Term Energy Project is not a Non-Rooftop Solar Project;
  3. The Proponent has satisfied the AIA Component One Requirement to the satisfaction of the Local Municipality; and
  4. If the Proponent is selected as a Selected Proponent under the LT2(c-1) RFP, the council of City of Sault Ste. Marie will engage in good faith with the Selected

Proponent to enable the Selected Proponent to complete the AIA Components Two and Three Requirement.

	<b>For</b>	<b>Against</b>	<b>Conflict</b>	<b>Absent</b>
Mayor M. Shoemaker	X			
Councillor S. Hollingsworth				X
Councillor S. Spina		X		
Councillor L. Dufour		X		
Councillor L. Vezeau-Allen		X		
Councillor A. Caputo		X		
Councillor R. Zagordo	X			
Councillor M. Bruni	X			
Councillor S. Kinach	X			
Councillor C. Gardi		X		
Councillor M. Scott		X		
<b>Results</b>	<b>4</b>	<b>6</b>	<b>0</b>	<b>1</b>
				<b>Defeated</b>

Moved by: Councillor R. Zagordo

Seconded by: Councillor S. Spina

***Project 3: North Ontario Capacity Brandes Pit Sault Ste. Marie***

Whereas the Proponent is proposing to construct and operate a Long-Term Capacity Services Project located on Municipal Project Lands, as defined and with the characteristics outlined in the table below, under the Long-Term 2 Capacity Services (Window 1) Request for Proposals (“LT2(c-1) RFP”) issued by the Independent Electricity System Operator (“IESO”); and

Whereas the capitalized terms not defined herein have the meanings ascribed to them in the LT2(c-1) RFP; and

Whereas the Proponent has delivered, no later than sixty (60) days prior to the Proposal Submission Deadline, a Pre-Engagement Confirmation Notice to an applicable Local Body Administrator in respect of the Municipal Project Lands that includes the details outlined in the

table below, except for the Unique Project ID which should only be required as part of the Pre-Engagement Confirmation Notice if available; and

- Unique Project ID of the Long-Term Capacity Services Project (if available): LT2c1-6591
- Legal name of the Proponent: NOC Brandes Pit Sault Ste. Marie Limited Partnership
- Name of the Long-Term Capacity Services Project: NOC Brandes Pit Sault Ste. Marie
- Technology of the Long-Term Capacity Services Project: Natural gas
- Maximum potential Contract Capacity of the Long-Term Capacity Services Project (in MW): 9.45MW
- Property Identification Number (PIN), or if PIN is not available, municipal address or legal description of the Municipal Project Lands: 315080089

Whereas pursuant to the LT2(c-1) RFP, if the Long-Term Capacity Services Project is proposed to be located in whole or in part on Municipal Project Lands, the Proposal must include Municipal Support Confirmation which may be in the form of a Municipal Resolution in Support of Proposal Submission; and

Now Therefore Be It Resolved that:

1. The Council of the City of Sault Ste. Marie supports the submission of a Proposal for the Long-Term Capacity Services Project located on the Municipal Project Lands.
2. This resolution's sole purpose is to satisfy the mandatory requirements of Section 4.2(c)(iii) of the LT2(c-1) RFP and may not be used for the purpose of any other form of approval in relation to the Proposal or Long-Term Capacity Services Project or for any other purpose.
3. The Proponent has undertaken, or has committed to undertake, Indigenous and community engagement activities in respect of the Long-Term Capacity Services Project to the satisfaction of the Municipality.
4. The Municipal Project Lands does not include lands designated as Prime Agricultural Areas in the City of Sault Ste. Marie's Official Plan.
5. Where the Municipal Project Lands does include lands designated as Prime Agricultural Areas in the City of Sault Ste. Marie's Official Plan as of the date of this resolution:
  1. The Municipal Project Lands are not designated as Specialty Crop Areas;
  2. The Long-Term Energy Project is not a Non-Rooftop Solar Project;
  3. The Proponent has satisfied the AIA Component One Requirement to the satisfaction of the Local Municipality; and
  4. If the Proponent is selected as a Selected Proponent under the LT2(c-1) RFP, the council of City of Sault Ste. Marie will engage in good faith with the Selected Proponent to enable the Selected Proponent to complete the AIA Components Two and Three Requirement.

	<b>For</b>	<b>Against</b>	<b>Conflict</b>	<b>Absent</b>
Mayor M. Shoemaker	X			
Councillor S. Hollingsworth				X
Councillor S. Spina		X		
Councillor L. Dufour		X		
Councillor L. Vezeau-Allen		X		
Councillor A. Caputo		X		
Councillor R. Zagordo	X			
Councillor M. Bruni	X			
Councillor S. Kinach	X			
Councillor C. Gardi	X			
Councillor M. Scott		X		
<b>Results</b>	<b>5</b>	<b>5</b>	<b>0</b>	<b>1</b>

**Tied, Defeated**

#### **8.4 Public Works and Engineering Services**

#### **8.5 Fire Services**

##### **8.5.1 Fire Master Plan Update**

The report of the Fire Chief was received by Council.

Moved by: Councillor R. Zagordo

Seconded by: Councillor S. Spina

Resolved that the report of the Fire Chief dated December 15, 2025 concerning the Fire Master Plan Update be received and that:

1. The Fire Master Plan Update be approved as the strategic framework for the delivery of fire protection services within the City of Sault Ste. Marie; and
2. Council directs the Fire Chief to report further on implementing the strategies and recommendations contained in the Fire Master Plan on an ongoing basis and through the annual budget process.

	<b>For</b>	<b>Against</b>	<b>Conflict</b>	<b>Absent</b>
Mayor M. Shoemaker	X			

Councillor S. Hollingsworth					X
Councillor S. Spina	X				
Councillor L. Dufour	X				
Councillor L. Vezeau-Allen	X				
Councillor A. Caputo	X				
Councillor R. Zagordo	X				
Councillor M. Bruni	X				
Councillor S. Kinach	X				
Councillor C. Gardi	X				
Councillor M. Scott	X				
<b>Results</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>1</b>	
					<b>Carried</b>

## **8.6 Legal**

## **8.7 Planning**

### **8.7.1 Request for Deferral: A-10-25-Z – 140 Black Road**

The report of the Junior Planner was received by Council.

Moved by: Councillor R. Zagordo

Seconded by: Councillor S. Spina

Resolved that the report of the Junior Planner dated December 15, 2025 concerning rezoning application A-10-25-Z be received and that Council postpone this application to January 12, 2026.

**Carried**

### **8.7.2 A-11-25-Z – 304 Industrial Park Crescent**

Mayor M. Shoemaker declared a conflict on this item. (Applicant is a client of law firm.)

Acting Mayor M. Scott assumed the Chair.

The report of the Junior Planner was received by Council.

Moved by: Councillor A. Caputo

Seconded by: Councillor S. Spina

Resolved that the report of the Junior Planner dated December 15, 2025 concerning application A-11-25-Z be received and that Council rezone the subject property from Parks and

Recreation (PR) Zone to Medium Industrial (M2.S) Zone with a Special Exception with the following provision:

That prior to any development or site alteration on the subject property, the Owner submits a grading and drainage plan with a stormwater brief, prepared by a qualified professional and approved by the Director of Engineering or their designate.

Be it further resolved that the subject property and 304 Industrial Park Crescent be deemed an area of Site Plan Control.

And that the Legal Department be requested to prepare the necessary by-law(s) to effect the same.

	<b>For</b>	<b>Against</b>	<b>Conflict</b>	<b>Absent</b>
Mayor M. Shoemaker			<b>X</b>	
Councillor S. Hollingsworth				<b>X</b>
Councillor S. Spina	<b>X</b>			
Councillor L. Dufour	<b>X</b>			
Councillor L. Vezeau-Allen	<b>X</b>			
Councillor A. Caputo	<b>X</b>			
Councillor R. Zagordo	<b>X</b>			
Councillor M. Bruni	<b>X</b>			
Councillor S. Kinach	<b>X</b>			
Councillor C. Gardi				<b>X</b>
Councillor M. Scott	<b>X</b>			
<b>Results</b>	<b>8</b>	<b>0</b>	<b>1</b>	<b>2</b>
				<b>Carried</b>

Mayor M. Shoemaker resumed the Chair.

## **8.8 Boards and Committees**

## **9. Unfinished Business, Notice of Motions and Resolutions Placed on Agenda by Members of Council**

### **9.1 Provincial Plan to Consolidate Conservation Authorities**

Moved by: Councillor R. Zagordo

Seconded by: Councillor M. Bruni

Whereas the Municipality of Sault Ste. Marie and the Township of Prince established the Sault Ste. Marie Region Conservation Authority in 1963; and

Whereas local municipalities currently provide approximately 69% of total conservation authority funding, while the Province of Ontario provides approximately 7%; and

Whereas municipalities have governed their respective conservation authorities for decades, tailoring programs and services to local watershed needs, maintaining accountable service standards, and ensuring fair and predictable costs for ratepayers; and

Whereas Bill 68 (Schedule 3) proposes the creation of the Ontario Provincial Conservation Agency, a Crown corporation that would assume governance responsibilities and consolidate Ontario's 36 conservation authorities into seven regional authorities, with municipal cost apportionment yet to be defined; and

Whereas the City of Sault Ste. Marie supports provincial goals for consistent permit approval processes, shared services, and digital modernization; and

Whereas the proposed Northern Ontario regional conservation authorities do not align with watershed boundaries and have the risk of increasing costs and decreasing service levels;

Now Therefore Be It Resolved that the City of Sault Ste. Marie calls on the Government of Ontario to maintain existing conservation authorities in Northern Ontario that recognize our geographic realities and ensure strong local representation related to municipal levies, community-focused service delivery, and the protection and management of conservation lands;

And that the City of Sault Ste. Marie is opposed to the proposed "Northeastern Ontario Regional Conservation Authority" boundary configuration outlined in Environmental Registry Notice 025-1257;

And that the Ministry engage directly with affected municipalities of the Sault Ste. Marie Region Conservation Authority, before finalizing any consolidation boundaries or legislative amendments.

	<b>For</b>	<b>Against</b>	<b>Conflict</b>	<b>Absent</b>
Mayor M. Shoemaker	X			
Councillor S. Hollingsworth				X
Councillor S. Spina	X			
Councillor L. Dufour	X			
Councillor L. Vezeau-Allen	X			
Councillor A. Caputo	X			
Councillor R. Zagordo	X			

Councillor M. Bruni	X
Councillor S. Kinach	X
Councillor C. Gardi	X
Councillor M. Scott	X

<b>Results</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>1</b>
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**Carried**

**10. Committee of the Whole for the Purpose of Such Matters as are Referred to it by the Council by Resolution**

**11. Adoption of Report of the Committee of the Whole**

**12. Consideration and Passing of By-laws**

Moved by: Councillor A. Caputo

Seconded by: Councillor S. Spina

Resolved that all By-laws under item 12 of the Agenda under date December 15, 2025 save and except By-law 2025-167 be approved.

**Carried**

**12.1 By-laws before Council to be passed which do not require more than a simple majority**

**12.1.1 By-law 2025-162 (Finance) 2026 Borrowing For Current Expenditures**

Moved by: Councillor A. Caputo

Seconded by: Councillor S. Spina

Resolved that By-law 2025-162 being a by-law to authorize temporary borrowing from time to time to meet current expenditures during the fiscal year ending December 31, 2026 be passed in open Council this 15th day of December, 2025.

**Carried**

**12.1.2 By-law 2025-163 (Sewers) Sewer and Sewage Service Rates Increase**

Moved by: Councillor A. Caputo

Seconded by: Councillor S. Spina

Resolved that By-law 2025-163 being a by-law to establish the sewer rates and sewage service rates, to require PUC Services Inc. to collect same, to repeal By-laws 2023-185 and 2020-10 and to terminate the Agreement made between the City and the Public Utilities Commission of The Corporation of the City of Sault Ste. Marie dated January 1, 1962 be passed in open Council this 15th day of December, 2025.

**Carried**



**12.1.3 By-law 2025-164 (Appointments) Repeal By-Law 2023-98 Fire Prevention Officers**

Moved by: Councillor A. Caputo

Seconded by: Councillor S. Spina

Resolved that By-Law 2025-164 being a by-law to repeal By-Law 2023-98 (being a by-law to appoint Fire Prevention Officers for the purpose of enforcing the Fire Protection and Prevention Act) be passed in open Council this 15th day of December, 2025.

**Carried**

**12.1.4 By-law 2025-165 (Surplus and Sale) Yates Avenue (Protexxa Inc.)**

Moved by: Councillor A. Caputo

Seconded by: Councillor S. Spina

Resolved that By-law 2025-165 being a by-law to declare the City owned property legally described as Part of PIN 31609-0390 and PIN 31609-0398; CITY OF SAULT STE. MARIE being part of Yates Avenue approx. 8.39 acres as surplus to the City's needs and to authorize the disposition of the said property to Protexxa Inc. or as otherwise directed be passed in open Council this 15th day of December, 2025.

**Carried**

**12.1.5 By-law 2025-166 (Agreement) Geographical Information Systems (GIS) with Sault Ste. Marie Innovation Centre Contract Extension**

Moved by: Councillor A. Caputo

Seconded by: Councillor S. Spina

Resolved that By-law 2025-166 being a by-law to extend the Geographical Information System GIS Agreement between the City and the Sault Ste. Marie Innovation Centre for an additional one-year term from January 1, 2026 to December 31, 2026 be passed in open Council this 15th day of December, 2025.

**Carried**

**12.1.6 By-law 2025-167 (Agreement) Northern Ontario Capacity Natural Gas Energy Project**

Moved by: Councillor A. Caputo

Seconded by: Councillor S. Spina

Resolved that By-law 2025-167 being a by-law to authorize the execution of the Agreement between the City and subsidiaries of Northern Ontario Capacity (NOC) for a proposed natural gas energy project in the form of a Municipal Support Resolution be passed in open Council this 15th day of December, 2025.

**12.1.7 By-law 2025-168 (User Fees) 2026 Cemetery User Fees Amendment**

Moved by: Councillor A. Caputo  
Seconded by: Councillor S. Spina

Resolved that By-law 2025-168 being a by-law to amend certain Cemetery fees and charges in Schedule "B" to User Fees By-law 2025-153 be passed in open Council this 15th day of December, 2025.

**Carried**

**12.1.8 By-law 2025-169 (Subdivision Control) Deeming 302 and 308 Queen Street East, Plummer and Smith Subdivision**

Moved by: Councillor A. Caputo  
Seconded by: Councillor S. Spina

Resolved that By-law 2025-169 being a by-law to deem not registered for purposes of subdivision control certain lots in the Plummer and Smith Subdivision, pursuant to section 50(4) of the Planning Act be passed in open Council this 15th day of December, 2025.

**Carried**

**12.1.9 By-law 2025-170 (Agreement) Sanitary Sewer Fee and Sewage Service Rate Invoicing and Collection Agreement**

Moved by: Councillor A. Caputo  
Seconded by: Councillor S. Spina

Resolved that By-law 2025-170 being a by-law to authorize the execution of the Agreement between the City and PUC Services Inc. for the Sanitary Sewer Fee and Sewage Service Rate Invoicing and Collection Agreement be passed in open Council this 15th day of December, 2025.

**Carried**

**12.1.10 By-law 2025-171 (Taxes) Interim Tax Levies**

Moved by: Councillor A. Caputo  
Seconded by: Councillor S. Spina

Resolved that By-Law 2025-171 being a by-law to provide for Interim Tax Levies be passed in open Council this 15th day of December, 2025.

**Carried**

**12.1.11 By-law 2025-172 (Agreement) Canadian Hearing Services, Inc. Video Remote Interpreting (VRI)**

Moved by: Councillor A. Caputo  
Seconded by: Councillor S. Spina

Resolved that By-Law 2025-172 being a by-law to authorize the execution of the Amending Agreement between the City and Canadian Hearing Services, Inc. for the Video Remote Interpreting (VRI) service for American Sign Language interpretation at the Civic Centre be passed in open Council this 15th day of December, 2025.

**Carried**

**12.1.12 By-law 2025-173 (Agreement) John Rhodes Community Centre Energy Retrofit and Accessibility Project**

Moved by: Councillor A. Caputo

Seconded by: Councillor S. Spina

Resolved that By-Law 2025-173 being a by-law to authorize the execution of the Agreement between the City and His Majesty the King in right of Canada as represented by the Minister of Infrastructure and Communities for the John Rhodes Community Centre Energy Retrofit and Accessibility Project be passed in open Council this 15th day of December, 2025.

**Carried**

**12.1.13 By-law 2025-174 (Engineering) 2026 Aqueduct Repairs Engineering Consultant Selection**

Moved by: Councillor A. Caputo

Seconded by: Councillor S. Spina

Resolved that By-law 2025-174 being a by-law to authorize the execution of the Agreement between the City and Tulloch Engineering Inc. for design and contract administration for the 2026 Aqueduct Repairs contract be passed in open Council this 15th day of December, 2025

**Carried**

**12.2 By-laws before Council for FIRST and SECOND reading which do not require more than a simple majority**

**12.3 By-laws before Council for THIRD reading which do not require more than a simple majority**

**13. Questions By, New Business From, or Addresses by Members of Council Concerning Matters Not Otherwise on the Agenda**

**14. Closed Session**

Moved by: Councillor R. Zagordo

Seconded by: Councillor S. Spina

Resolved that this Council move into closed session to discuss one item concerning a proposed acquisition of land; one item concerning a proposed disposition of land by the municipality or local board; and one item concerning labour relations or employee negotiations;

Further Be It Resolved that should the said closed session be adjourned, the Council may reconvene in closed session to continue to discuss the same without the need for a further authorizing resolution.

*Municipal Act R.S.O.2001 – section 239 (2)(c) a proposed or pending acquisition or disposition of land by the municipality or local board; section 239 (2)(d) labour relations or employee negotiations*

**Carried**

**15. Adjournment**

Moved by: Councillor R. Zagordo

Seconded by: Councillor S. Spina

Resolved that this Council now adjourn.

**Carried**

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Mayor

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City Clerk

# City of Sault Ste. Marie

## Audit Planning Presentation 2025 Fiscal Year

Presentation to City Council

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January 12<sup>th</sup>, 2026

# 01 Audit Planning Highlights

## Materiality

\$4.8 Million

## Posting Threshold

\$240,000

## Key Risk Areas

- Management override of controls
- Tangible capital assets
- Payroll expense and accruals
- Employee future benefits
- Operating expense and accruals
- Government grants
- User fees and other revenues
- Financial reporting

# 01 Elements of Unpredictability

01

## Review of Council and staff expense reimbursements

- Adequacy of supporting documentation
- Compliance with City policies
- Personal vs. business use

02

## Review of major procurements and contract management

- Compliance with procurement policy
- Rationale for single and sole sourcing
- Potential indicators of fraud

03




## Review of whistleblower mechanisms

- Policies
- Mechanisms
- Alignment with best practices

City of Sault Ste. Marie | Audit Planning Presentation

# 02 Group Audit Strategy

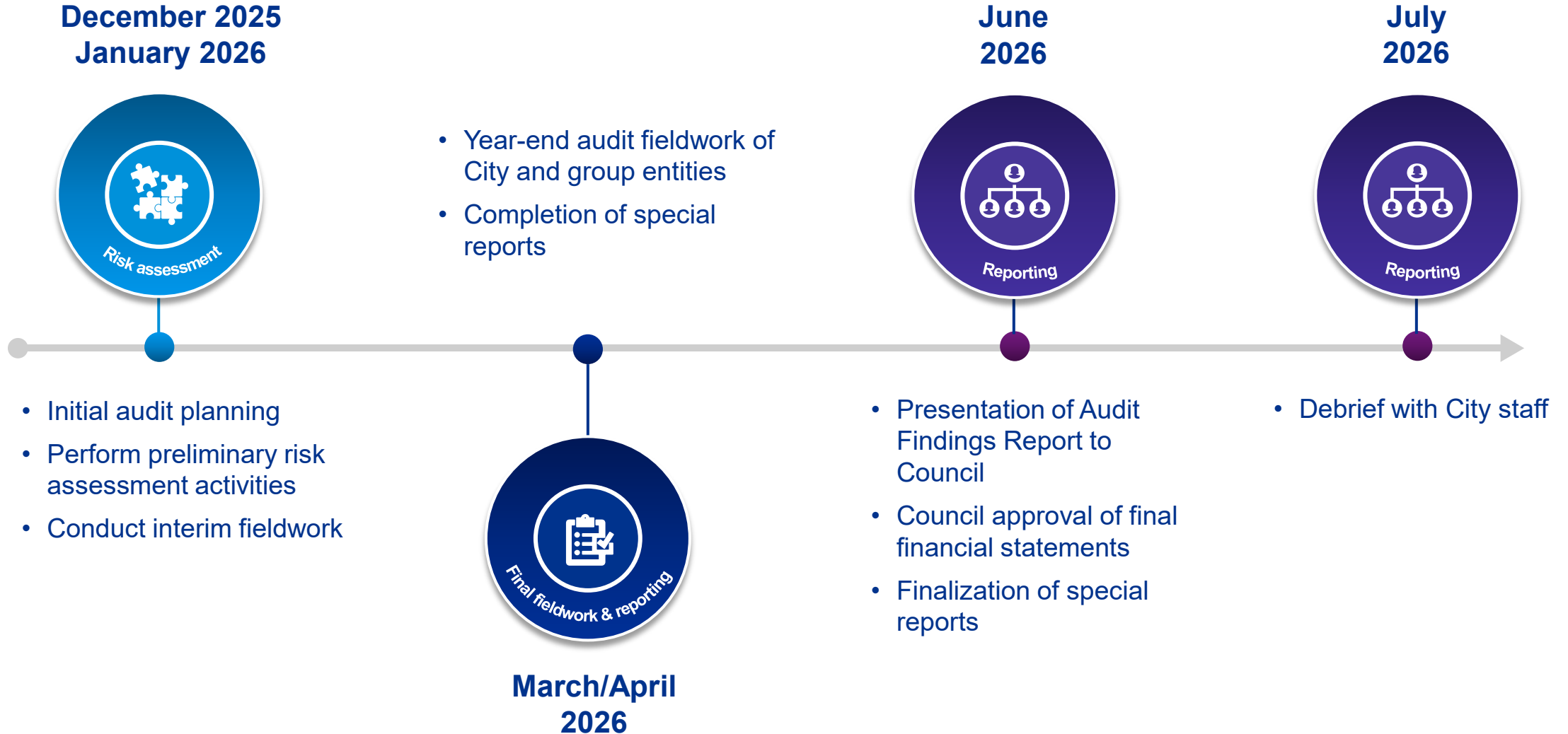
Components of the Group where further audit procedures are planned to be performed by the Group Auditor

 Component	 Basis of Presentation	 Nature of Work
City of Sault Ste. Marie		Statutory audit
Public Utilities Commission of the City of Sault Ste. Marie	Consolidated	Statutory audit
Sault Ste. Marie Public Library	Consolidated	Statutory audit
Tourism Sault Ste. Marie	Consolidated	Compilation
PUC Inc.	Modified equity	Statutory audit
PUC Services Inc.	Modified equity	Statutory audit





# 03 Audit Timelines





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**Document Classification: KPMG Public**



December 15, 2025

The Honourable Steven MacKinnon  
Minister of Transport

Dear Minister MacKinnon:

I am writing to invite you to Sault Ste. Marie to discuss the Port of Algoma project, further to my recent letter to Prime Minister Carney (attached) regarding the significant economic challenges facing our community in the wake of the recently announced layoffs at Algoma Steel.

The urgency of advancing this project has only intensified in recent months as a result of steel tariffs imposed by the United States federal administration. The impacts are being felt across Sault Ste. Marie. While we continue to support affected workers and advocate for a resolution to these tariffs, it is essential that shovel-ready projects proceed without delay to help stabilize our local economy and position Sault Ste. Marie for long-term growth. The Port of Algoma is the most important of these projects.

The City of Sault Ste. Marie and the Hamilton Oshawa Port Authority announced a new partnership this fall to advance development of the port, and we have a plan that is ready to be reviewed by the Government of Canada. Strategically located on the Great Lakes and connected to the Trans-Canada Highway and national rail corridors, the Port of Algoma will serve as a modern multi-modal hub that reduces inland bottlenecks, enhances domestic trade flows, and strengthens national supply-chain resilience. It will improve connectivity between Northern and Southern Ontario, the Prairies, Atlantic Canada, and international markets – unlocking value across Canada's steel, forestry, mining, agriculture, energy, and clean-technology sectors. With an estimated \$200 million in associated investment – including \$70 million in port infrastructure and \$130 million in critical rail upgrades – the project will generate new jobs, foster applied research and training partnerships, and create value-added processing and export capacity across Northern Ontario. Simply put, this project is not only a regional priority – it is a national economic asset, and at this moment, it is urgently needed.

The Port of Algoma aligns directly with the Government of Canada's commitment to advance nation-building infrastructure, restore domestic manufacturing capacity and strengthen economic security in a rapidly changing global economy. As the only port in Canada designed from the ground up to align with the Green Shipping Corridor Program, it will set a new national standard for low-carbon marine logistics and support the evolution of Canada's supply chains.

I would welcome the opportunity to discuss this project with you at your convenience. Should travel to Sault Ste. Marie not be possible, a delegation of City representatives would be pleased to meet with you in Ottawa. I look forward to continuing this important conversation.

Sincerely,

**MATTHEW M. SHOEMAKER**  
Mayor, Sault Ste. Marie



December 1, 2025

The Right Honourable Mark Carney, P.C., M.P.  
Prime Minister of Canada

Dear Prime Minister Carney:

I am writing to you regarding significant layoffs announced today by Algoma Steel. In its statement about the layoffs, the company indicated that the 50% tariff on Canadian steel imposed by the U.S. federal administration in June “fundamentally altered the competitive landscape and sharply limited our ability to access the U.S. market” and contributed to commencing the transition to Electric Arc Furnace steelmaking a year ahead of the previously anticipated date. Given the significant role the Government of Canada played in supporting this transition and your lead role in negotiating a tariff resolution with the United States, there is a clear need to move quickly to resolve the tariff issue and deliver the assistance required to stabilize the local economy and support the workers directly affected.

These layoffs demonstrate the profound and escalating threat that the ongoing tariff situation poses to the Canadian steel industry and to Sault Ste. Marie. With steel tariffs in place for a prolonged period far beyond what any fair-trading relationship should tolerate, the economic impact makes clear that the Government of Canada must secure an overdue resolution to this tariff dispute and provide support for affected workers in Sault Ste. Marie. I recognize the challenging nature of the current political dynamic with our largest trading partner, but the economic fallout locally underscores the need for strong, targeted assistance to protect workers and help sustain the broader community through strategic economic action that preserves local jobs and keeps our regional economy resilient in the face of ongoing uncertainty.

The City of Sault Ste. Marie is committed to working with the Government of Canada to move forward projects that strengthen the national interest and deliver the substantial economic activity Canada urgently requires. First, the City and the Hamilton Oshawa Port Authority announced a new partnership in the fall to develop a port in Sault Ste. Marie. We are near the conclusion of a business case and look forward to presenting it to your government. The port would establish a Sault-to-South corridor that serves as a logistics and processing gateway, integrating marine, rail, and highway infrastructure to support full-season, multimodal connectivity. It represents a meaningful opportunity to strengthen Canada’s internal trade and export networks at a time when the importance of doing so is paramount. Second, any economic benefit tied to defence procurement must begin to flow now. The commitment to using Canadian steel in defence projects is admirable, but orders cannot wait – our steel industry faces a very real risk of permanent capacity loss.

This situation requires immediate, decisive action. Sault Ste. Marie needs the Government of Canada to move quickly, and I will make myself available at any time to speak with yourself or any representatives from your government about this matter.

Sincerely,

**MATTHEW M. SHOEMAKER**  
Mayor, Sault Ste. Marie



December 15, 2025

The Honourable Steven MacKinnon  
Minister of Transport

Dear Minister MacKinnon:

I am writing to invite you to Sault Ste. Marie to discuss the Port of Algoma project, further to my recent letter to Prime Minister Carney (attached) regarding the significant economic challenges facing our community in the wake of the recently announced layoffs at Algoma Steel.

The urgency of advancing this project has only intensified in recent months as a result of steel tariffs imposed by the United States federal administration. The impacts are being felt across Sault Ste. Marie. While we continue to support affected workers and advocate for a resolution to these tariffs, it is essential that shovel-ready projects proceed without delay to help stabilize our local economy and position Sault Ste. Marie for long-term growth. The Port of Algoma is the most important of these projects.

The City of Sault Ste. Marie and the Hamilton Oshawa Port Authority announced a new partnership this fall to advance development of the port, and we have a plan that is ready to be reviewed by the Government of Canada. Strategically located on the Great Lakes and connected to the Trans-Canada Highway and national rail corridors, the Port of Algoma will serve as a modern multi-modal hub that reduces inland bottlenecks, enhances domestic trade flows, and strengthens national supply-chain resilience. It will improve connectivity between Northern and Southern Ontario, the Prairies, Atlantic Canada, and international markets – unlocking value across Canada's steel, forestry, mining, agriculture, energy, and clean-technology sectors. With an estimated \$200 million in associated investment – including \$70 million in port infrastructure and \$130 million in critical rail upgrades – the project will generate new jobs, foster applied research and training partnerships, and create value-added processing and export capacity across Northern Ontario. Simply put, this project is not only a regional priority – it is a national economic asset, and at this moment, it is urgently needed.

The Port of Algoma aligns directly with the Government of Canada's commitment to advance nation-building infrastructure, restore domestic manufacturing capacity and strengthen economic security in a rapidly changing global economy. As the only port in Canada designed from the ground up to align with the Green Shipping Corridor Program, it will set a new national standard for low-carbon marine logistics and support the evolution of Canada's supply chains.

I would welcome the opportunity to discuss this project with you at your convenience. Should travel to Sault Ste. Marie not be possible, a delegation of City representatives would be pleased to meet with you in Ottawa. I look forward to continuing this important conversation.

Sincerely,

**MATTHEW M. SHOEMAKER**  
Mayor, Sault Ste. Marie



December 1, 2025

The Right Honourable Mark Carney, P.C., M.P.  
Prime Minister of Canada

Dear Prime Minister Carney:

I am writing to you regarding significant layoffs announced today by Algoma Steel. In its statement about the layoffs, the company indicated that the 50% tariff on Canadian steel imposed by the U.S. federal administration in June “fundamentally altered the competitive landscape and sharply limited our ability to access the U.S. market” and contributed to commencing the transition to Electric Arc Furnace steelmaking a year ahead of the previously anticipated date. Given the significant role the Government of Canada played in supporting this transition and your lead role in negotiating a tariff resolution with the United States, there is a clear need to move quickly to resolve the tariff issue and deliver the assistance required to stabilize the local economy and support the workers directly affected.

These layoffs demonstrate the profound and escalating threat that the ongoing tariff situation poses to the Canadian steel industry and to Sault Ste. Marie. With steel tariffs in place for a prolonged period far beyond what any fair-trading relationship should tolerate, the economic impact makes clear that the Government of Canada must secure an overdue resolution to this tariff dispute and provide support for affected workers in Sault Ste. Marie. I recognize the challenging nature of the current political dynamic with our largest trading partner, but the economic fallout locally underscores the need for strong, targeted assistance to protect workers and help sustain the broader community through strategic economic action that preserves local jobs and keeps our regional economy resilient in the face of ongoing uncertainty.

The City of Sault Ste. Marie is committed to working with the Government of Canada to move forward projects that strengthen the national interest and deliver the substantial economic activity Canada urgently requires. First, the City and the Hamilton Oshawa Port Authority announced a new partnership in the fall to develop a port in Sault Ste. Marie. We are near the conclusion of a business case and look forward to presenting it to your government. The port would establish a Sault-to-South corridor that serves as a logistics and processing gateway, integrating marine, rail, and highway infrastructure to support full-season, multimodal connectivity. It represents a meaningful opportunity to strengthen Canada’s internal trade and export networks at a time when the importance of doing so is paramount. Second, any economic benefit tied to defence procurement must begin to flow now. The commitment to using Canadian steel in defence projects is admirable, but orders cannot wait – our steel industry faces a very real risk of permanent capacity loss.

This situation requires immediate, decisive action. Sault Ste. Marie needs the Government of Canada to move quickly, and I will make myself available at any time to speak with yourself or any representatives from your government about this matter.

Sincerely,

**MATTHEW M. SHOEMAKER**  
Mayor, Sault Ste. Marie



# City of Sault Ste. Marie

**Audit Planning Report  
for the year ending December 31, 2025**

*KPMG LLP*

Prepared as of January 2, 2026 for presentation to Council  
on January 12, 2026

[kpmg.ca/audit](https://kpmg.ca/audit)



# KPMG contacts

## Key contacts in connection with this engagement

### **Oscar Poloni, CPA, CA**

Lead Audit Engagement Partner  
City of Sault Ste. Marie

705-669-2525

[opoloni@kpmg.ca](mailto:opoloni@kpmg.ca)

### **Eric Pino, CPA, CA**

Lead Audit Engagement Partner  
City of Sault Ste. Marie Public Library Board  
Algoma Public Health  
Sault Ste. Marie District Social Services Administration Board  
Sault Ste. Marie BIA

705-941-5786

[epino@kpmg.ca](mailto:epino@kpmg.ca)

### **Chris Pomeroy, CPA, CA**

Audit Senior Manager  
City of Sault Ste. Marie

705-941-5799

[cpomeroy@kpmg.ca](mailto:cpomeroy@kpmg.ca)

### **Tiffany Cecchetto, CPA, CA**

Lead Audit Engagement Partner  
Sault Ste. Marie Public Utilities Commission  
and related entities

705-669-2520

[tcecchetto@kpmg.ca](mailto:tcecchetto@kpmg.ca)



# Table of contents

## Digital use information

This Audit Planning Report is also available as a “hyper-linked” PDF document.

If you are reading in electronic form (e.g. In “Adobe Reader” or “Board Books”), clicking on the home symbol on the top right corner will bring you back to this slide.



Click on any item in the table of contents to navigate to that section.

<b>4</b>	<b>Highlights</b>	<b>5</b>	<b>Materiality</b>	<b>7</b>	<b>Audit strategy</b>
<b>9</b>	<b>Risk assessment</b>	<b>12</b>	<b>Key milestones and deliverables</b>	<b>13</b>	<b>Audit quality</b>
<b>16</b>	<b>Appendices</b>				



# Audit highlights at a glance

## Scope

Our audit of the consolidated financial statements (“financial statements”) of the Corporation of the City of Sault Ste. Marie (“the Organization”) as of and for the year ending December 31, 2025, will be performed in accordance with Canadian generally accepted auditing standards.



[Engagement letter](#)

## Audit strategy

Materiality considered for each audit entity



Involvement of others

## Risk assessment



Risk of management override of controls



Presumed risk of fraudulent revenue recognition



Other significant risks

## Key milestones

- Planning & Risk Assessment – December 2025
- Interim audit work — December 2025/January 2026
- Fieldwork – March/April 2026
- Reporting and debrief – June/July 2026



No matters to report

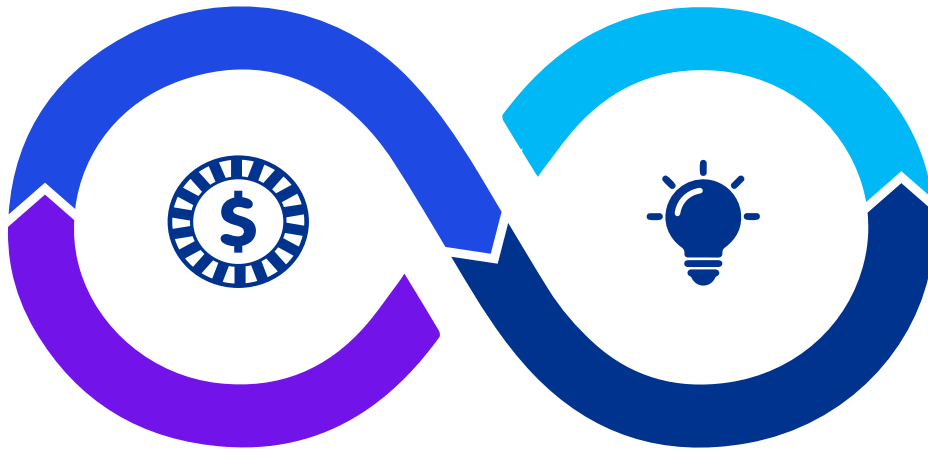


Matters to report – see link for details

The purpose of this report is to assist you, as a member of Council, in your review of the plan for our audit of the financial statements. This report is intended solely for the information and use of Management and Council, and should not be used for any other purpose or any other party. KPMG shall have no responsibility or liability for loss or damages or claims, if any, to or by any third party as this report to Council has not been prepared for, and is not intended for, and should not be used by, any third party or for any other purpose.



# Materiality



We **initially determine materiality** at a level at which we consider that misstatements could reasonably be expected to influence the economic decisions of users. Determining materiality is a matter of **professional judgment**, considering both quantitative and qualitative factors, and is affected by our perception of the common financial information needs of users of the financial statements as a group. We do not consider the possible effect of misstatements on specific individual users, whose needs may vary widely.

We **reassess materiality** throughout the audit and revise materiality if we become aware of information that would have caused us to determine a different materiality level initially.

## Plan and perform the audit

We **initially determine materiality** to provide a basis for:

- Determining the nature, timing and extent of risk assessment procedures;
- Identifying and assessing the risks of material misstatement; and
- Determining the nature, timing, and extent of further audit procedures.

We design our procedures to detect misstatements at a level less than materiality in individual accounts and disclosures, to reduce to an appropriately low level the probability that the aggregate of uncorrected and undetected misstatements exceeds materiality for the financial statements as a whole.

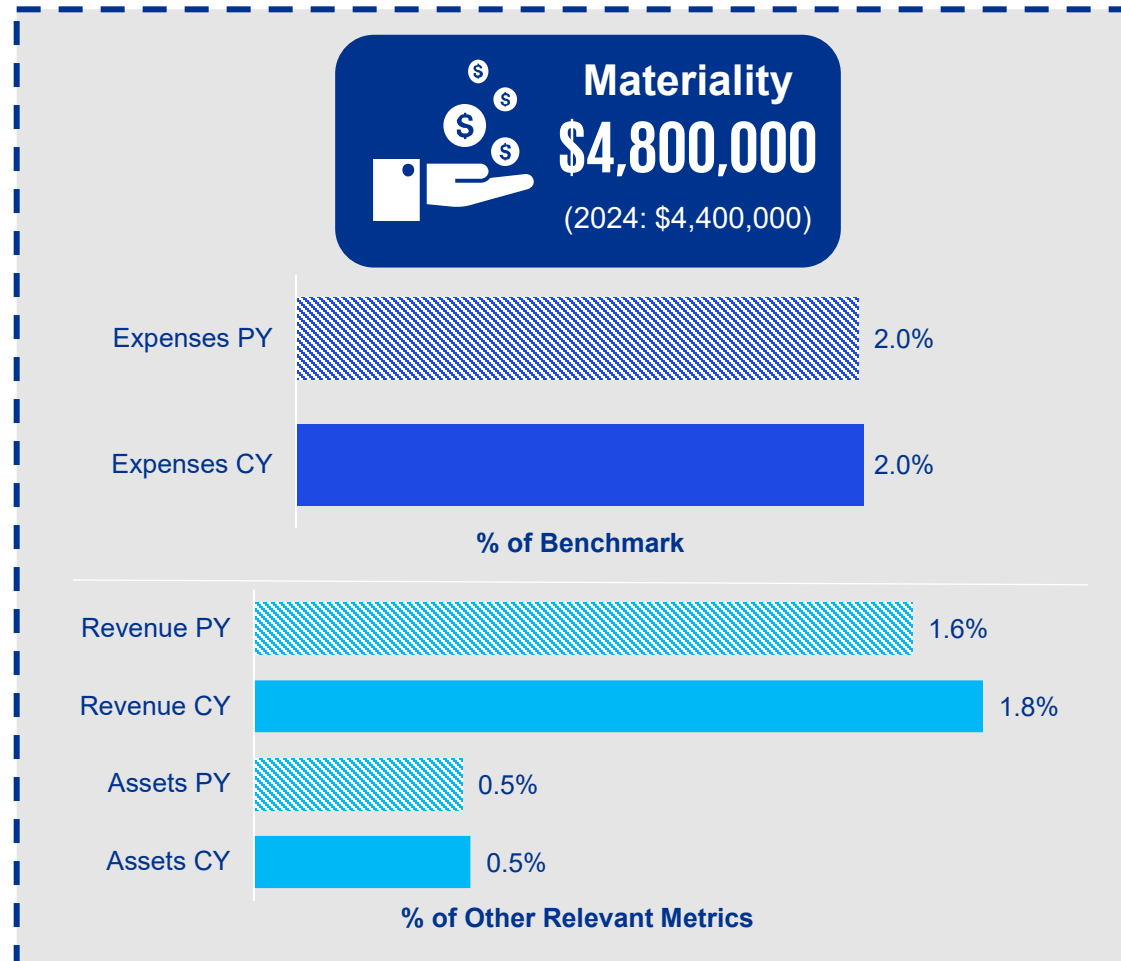
## Evaluate the effect of misstatements

We also **use materiality** to evaluate the effect of:

- Identified misstatements on our audit; and
- Uncorrected misstatements, if any, on the financial statements and in forming our opinion.



# Initial materiality



**Total Expenses (PY Actual)**

**\$241,348,000**

(2024 : \$225,074,000)

**Total Assets (PY Actual)**

**\$924,831,000**

(2024 : \$880,210,000)

**Total Revenue (PY Actual)**

**\$273,980,000**

(2024 : \$278,057,000)



# Group audit - Scoping

We take a risk-based audit approach that requires an understanding of the group, its environment and system of internal control in order to appropriately identify, assess, and plan responses to risks of material misstatement to the group.

We perform group-wide risk assessment procedures, and when sufficient information is not available at the group level, we perform risk assessment procedures at a component level in order to appropriately identify, assess, and plan responses to risks of material misstatement to the group.

We plan to perform risk assessment procedures at a component level for the following components:

## Entities included in the scope of the Group Audit

---

City of Sault Ste. Marie (unconsolidated)

---

Sault Ste. Marie Public Library

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Sault Ste. Marie Police Service Board

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Tourism Sault Ste. Marie

---

Public Utility Commission o Sault Ste. Marie

---

Equity investments in PUC Group of entities

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# Involvement of others

The following parties are involved in the audit of the financial statements:

Involved party	Nature and extent of planned involvement
Actuary	<p>KPMG relies upon the work completed by external actuaries for the purposes of determining the employee future benefits.</p> <p>The Actuary is involved in the preparation of final pension expense and liability figures.</p> <p>KPMG will perform the following procedures as they relate to the management expert:</p> <ul style="list-style-type: none"><li>• Determine whether the management expert has sufficient knowledge of the subject matter</li><li>• Assess knowledge, skill and ability of the management expert</li><li>• Assess the KPMG specialist's objectivity and the management's specialist's relationship to the entity</li></ul>
Engineers	<p>KPMG relies upon the work completed by external engineering professionals for the purposes of determining the liabilities related to asset retirement obligations, in particular related to landfill estimates.</p> <p>The engineer is involved in the preparation of final assessments and liability figures.</p> <p>KPMG will perform the following procedures as they relate to the management expert:</p> <ul style="list-style-type: none"><li>• Determine whether the management expert has sufficient knowledge of the subject matter</li><li>• Assess knowledge, skill and ability of the management expert</li><li>• Assess the KPMG specialist's objectivity and the management's specialist's relationship to the entity</li></ul>



# Significant risks



Management Override of Controls (non-rebuttable significant risk of material misstatement)

RISK OF



FRAUD

**Presumption  
of the risk of fraud  
resulting from  
management  
override of  
controls**

## Why is it significant?

Management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Although the level of risk of management override of controls will vary from entity to entity, the risk nevertheless is present in all entities.

## Our planned response

As this presumed risk of material misstatement due to fraud is not rebuttable, our audit methodology incorporates the required procedures in professional standards to address this risk. These procedures include:

- testing of journal entries and other adjustments,
- performing a retrospective review of estimates
- evaluating the business rationale of significant unusual transactions.

## Advanced technologies

Our **KPMG Clara Journal Entry Analysis Tool** assists in the performance of detailed journal entry testing based on engagement-specific risk identification and circumstances. Our tool provides auto-generated journal entry population statistics and focusses our audit effort on journal entries that are riskier in nature.



**Click to learn more**



# Significant risks – other considerations



Presumed risk of fraudulent revenue recognition

RISK OF



FRAUD

## Consideration of risk

**Presumption  
of the risk of fraud  
resulting revenue  
recognition**

The engagement team reviewed the Organization's revenue streams in order to support our determination as to whether the fraud risk related to revenue recognition should be rebutted.

The engagement team has determined that rebutting the presumed fraud risk related to revenue recognition is appropriate based on the analysis outlined herein.

## Our analysis

### Revenue streams:

- Taxation revenue is regulated and highly predictable with assessments and tax rates approved by council.
- Contract and service revenues are recorded as revenue in the period to which they relate. The recognition is straight forward and can be traced back to agreements.
- Grant funding is recognized on the basis of the delivered program within the requirements of the funding agreements incurred during the fiscal year. The calculation is straight forward and can be traced back to the program expense activity.

### Number of individuals involved in the process for recording revenue:

- The Organization has a centralized streamlined process with sufficient oversight ensuring sufficient segregation of duties reducing the risk of fraudulent revenue recognition.

### Third-party expectations for net income:

- There are no onerous or significant debt covenants linked to financial results for the organization.





# Required inquiries of Council



## Inquiries regarding risk assessment, including fraud risks

- What are Council members views about fraud risks, including management override of controls, in the Organization? And have you taken any actions to respond to any identified fraud risks?
- Is Council aware of, or has Council identified, any instances of actual, suspected, or alleged fraud, including misconduct or unethical behavior related to financial reporting or misappropriation of assets?
  - If so, have the instances been appropriately addressed and how have they been addressed?
- How does Council exercise oversight over management's assessment of fraud risk and the establishment of controls to address/mitigate fraud risks?
- Is Council aware of any instances of actual or possible violations of laws and regulations, including illegal acts (irrespective of materiality threshold)?
- Is Council aware of any correspondence with regulators or licensing authorities?
- Is Council aware of any additional matters relevant to the audit?



## Inquiries regarding Council processes

- Is Council aware of or have they received tips or complaints regarding the Organization's financial reporting (including those received through Council's internal whistleblower program, if such programs exist)? If so, what was Council's responses to such tips and complaints?
- Has the Organization complied with all applicable covenants during the financial statement period and before the date of the auditor's report?
- Have there been any events of default during the financial statement period and before the dates of the auditor's report?



## Inquires regarding related parties and significant unusual transactions

- Is Council aware of any instances where the Organization entered into any significant unusual transactions?
- What is Council's understanding of the Organization's relationships and transactions with related parties that are significant to the Organization?
- Is Council concerned regarding relationships or transactions with related parties? If so, what is the substance of those concerns?



# Key milestones and deliverables





# Our commitment to delivering audit quality

We define 'audit quality' as being the outcome when:

- audits are **executed consistently**, in line with the requirements and intent of **applicable professional standards** within a strong **system of quality management**; and
- all of our related activities are undertaken in an environment of the utmost level of **objectivity, independence, ethics and integrity**.

KPMG is committed to fulfilling our public interest role in providing robust assurance that can benefit investors and other stakeholders.

Businesses are integrating technology in ways once unimaginable. Geopolitical changes and inflationary pressures continue to drive uncertainty, and businesses need to take action to respond to societal threats like climate change.

The pace and scale of change only strengthens our resolve to ensure the quality, consistency and adaptability of our services are fit for this new future. Audit and assurance quality remains the highest priority at KPMG.

Through sustained innovation, we aim to consistently deliver superior audit quality. Across the global organization:

- KPMG firms have implemented a consistent risk-based approach to our system of quality management to drive audit and assurance quality, enabling us to meet the requirements of the International Standard on Quality Management 1 (ISQM 1).
- We are utilising powerful technologies on audit and assurance engagements, including artificial intelligence, and leveraging our alliances with technology leaders such as Microsoft to further enhance quality and provide even more value through deeper analysis of businesses, no matter their size.
- We believe the same level of rigour, quality, consistency and trust that is applied to financial statement information by companies should also apply to ESG reporting. Therefore, across the global organization we have deployed an assurance methodology, KPMG Clara workflow and learning tools to upskill and build teams to provide assurance on ESG reporting that helps our clients build a more sustainable future.

We encourage you to read our Transparency Report to learn more about our system of quality management and our firm's statement on the effectiveness of our SoQM:



[KPMG Canada Transparency Report](#)



# How do we deliver audit quality?

Quality essentially means doing the right thing and remains our highest priority.

We have strengthened the consistency and robustness of our system of quality management to meet the requirements of ISQM 1 (CSQM 1), issued by the International Audit and Assurance Standards Board. Foundational for quality management, KPMG's globally consistent approach to ISQM 1 drives compliance with the standard and our efforts to strengthen trust and transparency with clients, the capital markets and the public we serve.

Aligned with ISQM 1 (CSQM 1), our SoQM meets the requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA) and the relevant rules of professional conduct / code of ethics applicable to the practice of public accounting in Canada, which apply to professional services firms that perform audits of financial statements.

Our **Global Quality Framework** outlines how we deliver quality and how every KPMG professional contributes to its delivery.



'**Perform quality engagements**' sits at the core, along with our commitment to continually monitor and remediate to fulfil our quality drivers.



Our **quality value drivers** are the cornerstones to our approach underpinned by the **supporting drivers** and give clear direction to encourage the right behaviours in delivering audit quality.



**Doing the right thing. Always.**



# Independence: Shared responsibilities

Auditor independence is a shared responsibility and most effective when management, audit committees, and audit firms work together in considering compliance with relevant independence rules. In order for KPMG to fulfill its professional responsibility to maintain and monitor independence, management, Council, and KPMG each play an important role. We apply the following ethical requirements, including independence requirements, in:

- the rules of professional conduct / code of ethics applicable to the practice of public accounting issued by various professional accounting bodies in Canada (“CPA code”) that are relevant to audits of financial statements of reporting issuers; and
- the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (“IESBA independence rule”) that are relevant to audits of financial statements of public interest entities.



The firm maintains a system of quality control over compliance with independence rules and firm policies. Timely information before the effective date of transactions or other business changes is necessary to effectively maintain the firm’s independence in relation to:

- New related entities
- Any former KPMG professional who are directors, officers, or employee in a position to exert significant influence over the preparation of the client’s accounting records or the financial statements.



- The CPA Code and IESBA independence rules require Council to pre-approve all audit and permitted non-audit services to be provided by the auditor.
- IESBA also has requirements to obtain Council’s concurrence with the provision of non-assurance services and the auditor’s conclusion on the impact to independence.



- We are required report to Council all relationships that may reasonably be thought to bear on our independence, including fees charged, and discuss the potential effects of such relationships on our independence. We are also required report to the related safeguards that have been applied, as applicable, to eliminate identified threats to independence or reduce them to an acceptable level.
- This communication will be provided during our year-end communications.



# Appendices

**1**

Engagement letter

**2**Regulatory  
communications**3**New accounting  
standards**4**New auditing  
standards**5**

Insights





# Appendix 1: Engagement letter



The most recent engagement letter was dated December 16, 2024 and outlines the terms of the engagement..

The terms of the engagement letter will remain unchanged from the prior year and will continue in effect from period to period, unless amended or terminated in writing.

## KPMG LLP

111 Elgin Street, Suite 200  
Sault Ste. Marie, Ontario P6A 6L6  
Canada  
Telephone (705) 949 5811  
Fax (705) 949 0911

## PRIVATE & CONFIDENTIAL

Tom Vair  
Chief Administrative Officer  
The Corporation of the City of Sault Ste.  
Marie  
99 Foster Drive  
Sault Ste Marie, ON P6A 5N1

Shelley Schell  
Chief Financial Officer and Treasurer  
The Corporation of the City of Sault Ste.  
Marie  
99 Foster Drive  
Sault Ste Marie, ON P6A 5N1

December 16, 2024

The purpose of this letter is to outline the terms of our engagement to audit the consolidated annual financial statements ("financial statements" or "annual financial statements") of The Corporation of the City of Sault Ste. Marie (the "Entity"), commencing for the period ending December 31, 2024.

This letter supersedes our previous letter to the Entity dated January 9, 2023.

The terms of the engagement outlined in this letter will continue in effect from period to period, unless amended or terminated in writing. The attached Assurance Terms and Conditions and any exhibits, attachments and appendices hereto and subsequent amendments form an integral part of the terms of this engagement and are incorporated herein by reference (collectively the "Engagement Letter").

## FINANCIAL REPORTING FRAMEWORK FOR THE FINANCIAL STATEMENTS

The annual financial statements will be prepared and presented in accordance with Canadian public sector accounting standards (hereinafter referred to as the "financial reporting framework").

The annual financial statements will include an adequate description of the financial reporting framework.





# Appendix 2: Regulatory communications



## CPAB communication protocol

The reports available through the following links were published by the Canadian Public Accountability Board to inform Audit Committees and other stakeholders about the results of quality inspections conducted over the past year:

- [CPAB Regulatory Oversight Report: 2023 Annual Inspections Results](#)
- [CPAB Audit Quality Insights Report: 2024 Interim Inspections Results](#)
- [CPAB Regulatory Oversight Report: 2024 Annual Inspections Results](#)
- [CPAB Audit Quality Insights Report: 2025 Interim Inspections Results](#)

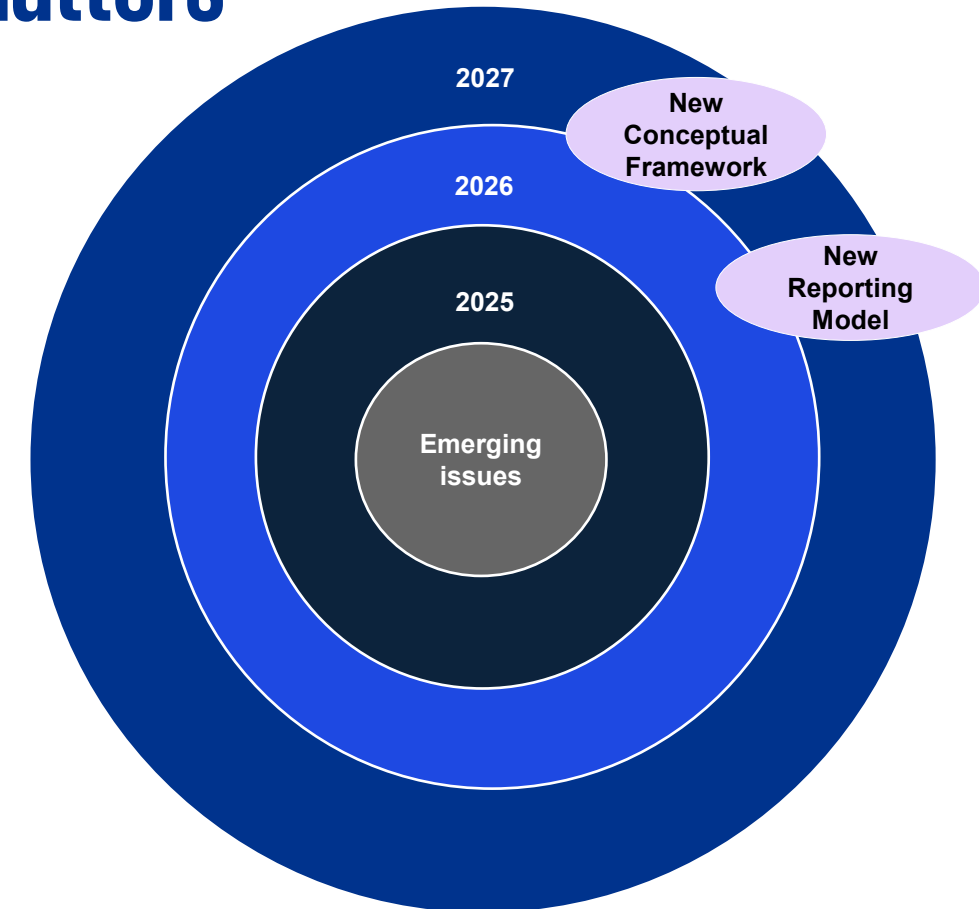




# Appendix 3: Horizon scanning for emerging accounting and financial reporting matters

We highlight potential emerging accounting and financial reporting matters that management and Council may find useful to consider.

FRAMEWORK	ISSUE	Impact	Effective*
PSAB	New Conceptual Framework	New foundational principals for all future PSAB standards	April 1, 2026 (City: Jan 1, 2027)
PSAB	New Reporting Model (PS 1202)	Introduces new statements (e.g. Statement of Net Financial Assets or Liabilities) and alignment of budget figures with Statement of Operations	April 1, 2026 (City: Jan 1, 2027)
		Consideration of comparative figure restatement upon adoption	



\*for fiscal years beginning on or after



# Appendix 4: Newly effective and upcoming changes to auditing standards

Effective for periods beginning on or after December 15, 2024

## ISA 260/CAS 260

.....

Communications  
with those charged  
with governance

### Summary of Changes:

New requirements for the auditor to communicate:

- about the relevant ethical requirements, including those related to independence, that the auditor applied to the audit of the financial statements; and
- any enhanced independence requirement that the auditor applied specific to the audit of financial statements of certain entities.

## ISA 700/CAS 700

.....

Forming an opinion  
and reporting on  
the financial  
statements

### Summary of Changes:

New requirements for the auditor to publicly disclose when the auditor applied independence requirements specific to audits of financial statements of certain entities WHEN the ethical requirements require public disclosure.



# Appendix 5: Audit and assurance insights

Our latest thinking on the issues that matter most to Audit Committees, board of directors and management.

## KPMG Audit & Assurance Insights

Curated research and insights for audit committees and boards.

## Board Leadership Centre

Leading insights to help board members maximize boardroom opportunities

## Current Developments

Series of quarterly publications for Canadian businesses including Spotlight on IFRS, Canadian Assurance & Related Services, Canadian Securities Matters, and US Outlook reports.

## Accelerate - The key issues driving the audit committee agenda

Discover the most pressing risks and opportunities that face audit committees, boards and management teams.

## Sustainability Reporting

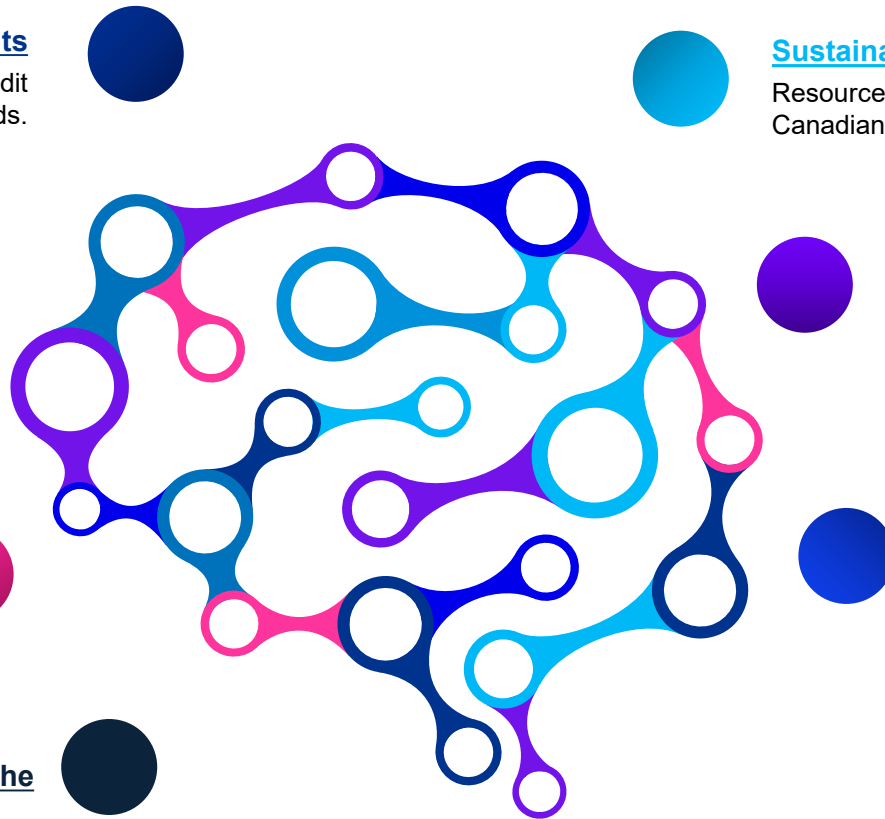
Resource centre on implementing the new Canadian reporting standards

## IFRS Breaking News

A monthly Canadian newsletter that provides the latest insights on accounting, financial reporting and sustainability reporting.

## Audit Committee Guide – Canadian Edition

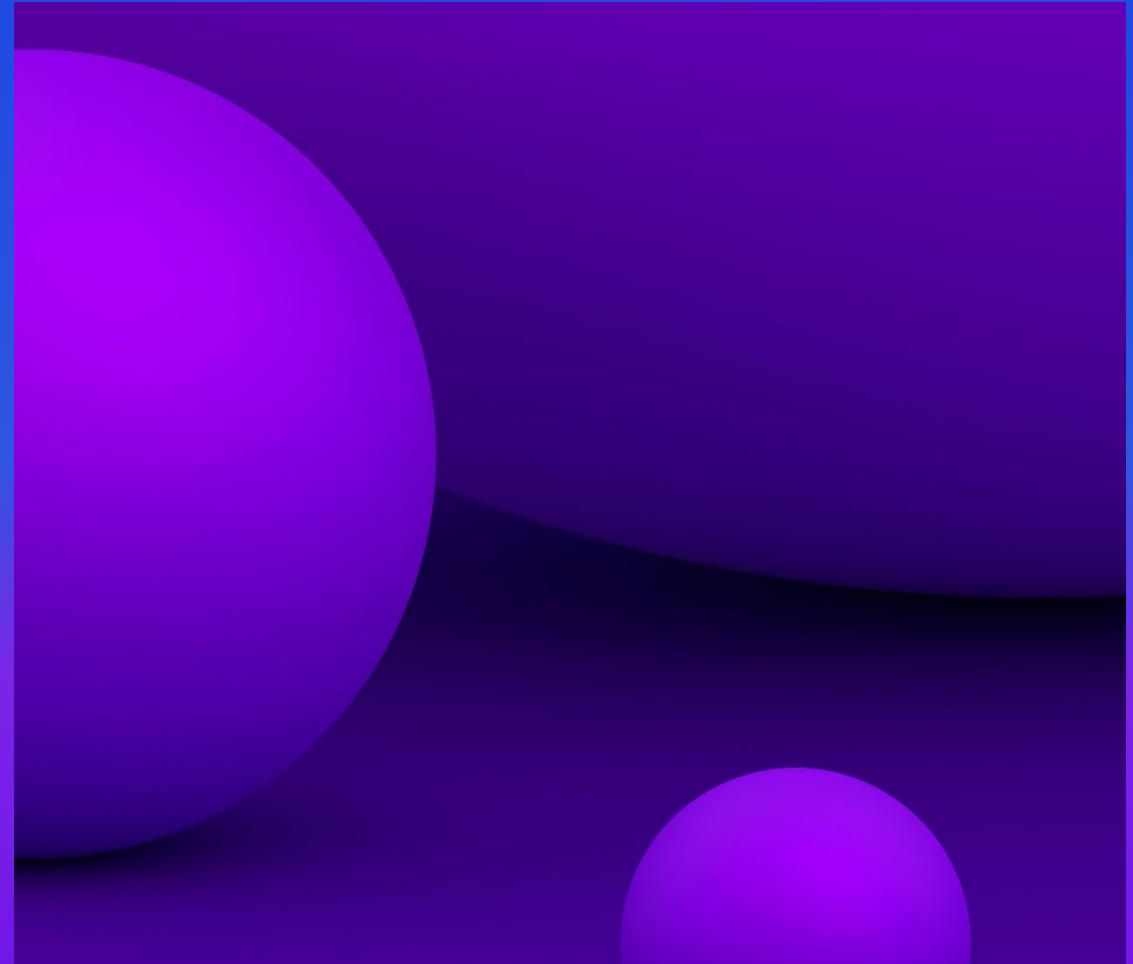
A practical guide providing insight into current challenges and leading practices shaping audit committee effectiveness in Canada.

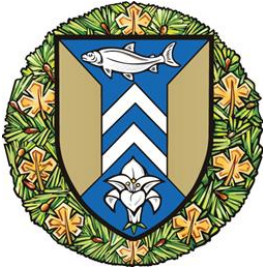




[kpmg.ca](https://kpmg.ca)

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**The Corporation of the  
City of Sault Ste. Marie**

**COUNCIL REPORT**

January 12, 2026

TO: Mayor Matthew Shoemaker and Members of City Council

AUTHOR: Shelley J Schell, CPA, CA, Chief Financial Officer and  
Treasurer

DEPARTMENT: Corporate Services

RE: PUC Services Inc. Special Dividend

---

**Purpose**

The purpose of this report is to inform Council of the 2025 special dividend declared by PUC Services Inc.

**Background**

The City of Sault Ste. Marie is the sole shareholder of PUC Services Inc, and PUC Inc. Annually PUC Inc. declares a dividend in the amount of \$610,080 to its shareholder. In 2025, PUC Services Inc. was also able to provide a special dividend in the amount of \$300,000.

**Analysis**

The City has received \$1.6 million in special dividends from the PUC since 2019. Except for 2019, the special dividends have become part of the annual surplus and are allocated in the same manner as the surplus.

Fiscal year 2025 is forecasted to be in a deficit position. The third quarter report to Council on November 3, 2025 estimated the deficit to be between \$2.75 and \$3.25 million, including the Police Services forecasted deficit. Staff will continue including special dividends in operations, with the 2025 special dividend utilized to offset the estimated deficit.

**Financial Implications**

The allocation of the special dividend from the PUC will assist to offset the forecasted deficit for the fiscal year 2025.

**Strategic Plan / Policy Impact / Climate Impact**

This is an operational matter not set out in the Strategic Plan.

**Recommendation**

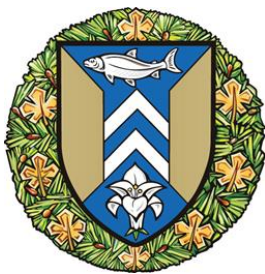
It is therefore recommended that Council take the following action:

Resolved that the report of the Chief Financial Officer and Treasurer regarding PUC Services Inc. 2025 special dividend be received as information.

PUC Services Inc. Special Dividend  
January 12, 2025  
Page 2.

Respectfully submitted,

Shelley J. Schell, CPA, CA  
Chief Financial  
Officer/Treasurer  
705.759.5355  
[s.schell@cityssm.on.ca](mailto:s.schell@cityssm.on.ca)



# The Corporation of the City of Sault Ste. Marie

## COUNCIL REPORT

January 12, 2026

TO: Mayor Matthew Shoemaker and Members of City Council  
AUTHOR: Frank Coccimiglio, Manager of Information Technology  
DEPARTMENT: Corporate Services  
RE: Audio-Visual / Virtual Meeting System – Council Chambers

---

### **Purpose**

The purpose of this report is to seek Council approval to purchase and install a new comprehensive Audio-visual / Virtual Meeting system to meet the needs of Council members and the public, offering in-person or virtual attendance to sessions held within the City's Council Chambers.

### **Background**

The current public address system was installed in 2013 to replace the original 1974 system. The 2013 system was designed for in-person meetings in the Council Chambers; however, the necessity for virtual meetings arose during the COVID pandemic. To meet this demand, IT implemented a temporary non-integrated solution, replaced in 2023 with an integrated system featuring cameras and Zoom capabilities. While the system has generally performed adequately, it has begun to fail after 12 years of service. It has reached the end of its useful life, necessitating replacement with a modern, fully integrated solution.

### **Analysis**

A new audio-visual / virtual meeting system will allow for in-person and remotely located members of Council and delegated officials to participate in Council meetings.

It will allow for:

- Clear speech reinforcement;
- Hands-off camera switching that always shows the active speaker;
- One-touch control for meetings, content sharing, recording, streaming, and dedicated feeds;
- Inclusive experience with headphone jacks at each seat and Bluetooth LE Audio (Auracast) assistive listening; and
- Extendable path to add voting and deeper identity workflows later.

### **Financial Implications**

This project was scheduled for 2027 in the capital forecast; however, staff is recommending that it be escalated to 2026. The audio-visual/virtual meeting

system is estimated to cost \$360,000. Funding sources for the unscheduled project have been identified as follows:

- 2026 Fire Services NG911 net operating budget \$133,300, which is available due to grant funding
- Remaining NG911 capital commitments from previous budgets \$80,000 no longer required
- IT Computer Reserve \$146,700.

**Strategic Plan / Policy Impact / Climate Impact**

This is an operational matter not articulated in the Corporate Strategic Plan but may be linked to the Service Delivery Focus Area 4 – Customer Service.

**Recommendation**

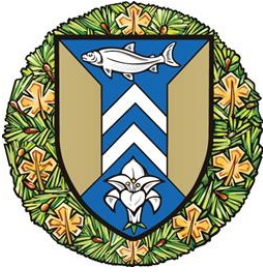
It is therefore recommended that Council take the following action:

Resolved that the report of the Manager of Information Technology dated January 12, 2026 concerning Audi-visual/Virtual Meeting System be received and that staff be directed to issue a request for proposal with an upper limit of \$360,000 to be funded from the re-allocation of the 2026 NG911 net operating budget (\$133,300) and the remaining NG911 capital commitment of \$80,000 from previous budgets and the balance from the IT Computer Reserve (\$146,700).

Respectfully submitted,

Frank Coccimiglio  
Manager of Information Technology  
705.759-5303  
[f.coccimiglio@cityssm.on.ca](mailto:f.coccimiglio@cityssm.on.ca)





**The Corporation of the  
City of Sault Ste. Marie**

**COUNCIL REPORT**

January 12, 2026

TO: Mayor Matthew Shoemaker and Members of City Council  
AUTHOR: Virginia McLeod, Manager of Recreation and Culture  
DEPARTMENT: Community Development and Enterprise Services  
RE: 2026 Arts and Culture Assistance Grants – Early Intake

---

**Purpose**

The purpose of this report is to provide recommendations to City Council from the Cultural Vitality Committee for the distribution of the 2026 Arts and Culture Assistance Program grants for the early intake period.

**Background**

The Cultural Vitality Committee (CVC), on behalf of City Council, evaluates the applications utilizing the criteria outlined in the City's Arts and Culture Assistance Program guidelines and recommends the distribution of grant funds.

The Arts and Culture Assistance Program (ACAP) criteria was approved in 2021. The first intake for 2026 funding closed on October 31, 2025. The second intake will open February and will close on March 31, 2026. The new guidelines provide funding support in line with the priorities identified in the Community Culture Plan 2019–2024 to foster the growth and development of the local arts and culture sector.

**Analysis**

The total funding available annually for ACAP is \$170,000, which is divided equally between the two intake periods. Twenty-five applications were submitted in the first intake period for funding in 2026, with requests totalling \$224,120.85. The CVC is recommending nineteen applications receive funding. A summary of the recommended applications is attached.

The ACAP program identifies four types of grants: project, operational, festival/event, and cultural diversity, or a combination of these. CVC members scored each of the applications out of 15 using one of the two evaluation rubrics; each has three assessment criteria:

Incorporated Non–profits:

1. Organizational and Financial Health
2. Artistic and/or Cultural Merit
3. Community Impact:

2026 Arts and Culture Assistance Grants – Early Intake

January 12, 2026

Page 2.

Unincorporated Collective/individual:

1. Artistic and/or Cultural Merit
2. Community Impact
3. Viability or Project/Activity

The Cultural Vitality Committee met to review and assess the applications on December 5 and December 17, 2025. The following resolutions were passed at the December 17, 2025, meeting:

Resolved that the Cultural Vitality Committee recommend to City Council the following grants for the 2026 Arts and Culture Assistance Program – Early Intake as follows:

DJ Seith – \$1,750  
Matthew Warnock – \$1,750  
Suzanne Deplonty – \$1,750  
Riley Greco – \$1,750  
Rebeka Herron – \$1,750

Resolved that the Cultural Vitality Committee recommend to City Council the following grants for the 2026 Arts and Culture Assistance Program – Early Intake as follows:

Black Fly Jam – \$8,500

Resolved that the Cultural Vitality Committee recommend to City Council the following grants for the 2026 Arts and Culture Assistance Program – Early Intake as follows:

Ashley Aikens McIntosh – \$5,600  
Piecing It Together Shows – \$7,100  
Sault Newcomers – \$3,000  
West Fest – \$4,900  
Gabriel George – \$5,200

Resolved that the Cultural Vitality Committee recommend to City Council the following grants for the 2026 Arts and Culture Assistance Program – Early Intake as follows:

Algoma Conservatory of Music – \$8,500  
Entomica – \$8,500  
Soo-Lebrity Theatre – \$3,650  
Thinking Rock Community Arts – \$8,400

Resolved that the Cultural Vitality Committee recommend to City Council the following grants for the 2026 Arts and Culture Assistance Program – Early Intake as follows:

Ontario Culture Days – \$6,000

Resolved that the Cultural Vitality Committee recommend to City Council the following grants for the 2026 Arts and Culture Assistance Program – Early Intake as follows:

Centre Francophone – \$2,300

Sault Blues Society – \$1,600

Sault Film Festival – \$3,000

### **Financial Implications**

A total of \$170,000 is included in the City's operating budget for financial assistance as per the City's cultural policy on providing arms-length funding of culture. The first intake of ACAP applications will distribute up to 50% of the total allocation, with the remainder to be distributed during the second intake period. A total of \$85,000 will be distributed during the first intake.

### **Strategic Plan / Policy Impact / Climate Impact**

Corporate Strategic Plan Focus Area: Quality of Life – Arts and Culture – Support and grow the creative economy and celebrate arts and culture and enhance funding support for cultural initiatives.

### **Recommendation**

It is therefore recommended that Council take the following action:

Resolved that the report of the Manager of Recreation and Culture dated January 12, 2026 concerning the 2026 Arts and Culture Assistance Program Grants – Early Intake allocation of funds be approved as follows:

1. DJ Seith – \$1,750
2. Matthew Warnock – \$1,750
3. Suzanne Deplonty – \$1,750
4. Riley Greco – \$1,750
5. Rebeka Herron – \$1,750
6. Black Fly Jam – \$8,500
7. Ashley Aikens McIntosh – \$5,600
8. Piecing It Together Shows – \$7,100
9. Sault Newcomers – \$3,000
10. West Fest – \$4,900
11. Gabriel George – \$5,200
12. Algoma Conservatory of Music – \$8,500
13. Entomica – \$8,500
14. Soo-Lebrity Theatre – \$3,650
15. Thinking Rock Community Arts – \$8,400
16. Ontario Culture Days – \$6,000
17. Centre Francophone – \$2,300
18. Sault Blues Society – \$1,600
19. Sault Film Festival – \$3,000

2026 Arts and Culture Assistance Grants – Early Intake

January 12, 2026

Page 4.

Respectfully submitted,

Virginia McLeod

Manager of Recreation and Culture

705.759-5311

[v.mcleod@cityssm.on.ca](mailto:v.mcleod@cityssm.on.ca)

## **ACAP Early Intake 2026 – For Council Report**

Total Number of Applications Submitted: 25

Number of Applications to Receive Funding: 19

Total Value of All Early Intake 2026 Grant Requests: \$224,120.85

Total Amount Allocated During This Intake: \$85,000 (maximum available)

### **DJ Seith - Loop Sessions - \$1,750 Small Project Grant Stream**

Loop Sessions Sault Ste. Marie (SSM) is an artist-led, volunteer-driven music production initiative created and facilitated by DJ Seith (Shane Erickson) and Konaphan (Jon Craig). The project brings together beatmakers, producers, and musicians of all skill levels to participate in collaborative sampling sessions. These events foster creativity, mentorship, and community-building within Sault Ste. Marie's growing electronic and hip-hop scenes. The program also maintains an active online presence, sharing participant-created beats, photos, and videos on Instagram and SoundCloud (pages 117–121).

This project runs January through December 2026, as shown in the detailed Activities include hosting Loop Sessions featuring beat-making circles, crate-digging challenges, and public sharing sessions. The project also includes two youth-focused artist workshops in local intermediate schools (February/March and September/October), designed to introduce students to music production and beat-making.

### **Matt Warnock - Third Annual Jazz Guitar Summit - \$1,750 - Small Project Grant Stream**

Dr. Matt Warnock is an internationally recognized jazz guitarist, educator, and founder of Matt Warnock Guitar (MWG), the world's largest online jazz guitar learning platform, serving over 11 million students worldwide. With more than 2,500 performances across North America, Europe, South America, and Asia, Warnock has established a strong artistic presence locally and abroad. His practice integrates performance, community-building, and high-level music education.

This project is the MWG Jazz Guitar Summit 2026, a three-day event scheduled to run from September 18–20, 2026. The Summit includes daytime workshops, jam sessions, ensemble coaching, and nightly public concerts at The Loft at the Algoma Conservatory of Music. The event continues the 2024 and 2025 Summits, which drew participants from the U.S., U.K., Switzerland, India, and across Canada. Activities blend education, performance, and community engagement,

offering opportunities for musicians of all ages to develop skills, perform with professional rhythm sections, and build international connections.

**Suzanne Deplonty - Artist Trading Cards - \$1,750 – Small Project Grant Stream**

My Colourful Messes, led by bilingual Métis artist Suzanne Deplonty, is a community-focused visual arts initiative centered on creativity, accessibility, and connection. Deplonty facilitates hands-on workshops in drawing, card-making, Artist Trading Cards (ATCs), and colouring book design. Her past work includes collaborations with Galerie Sans Clous, the Sault Ste. Marie Museum, Fringe North, Culture Days, and DJ Seith.

This project expands Artist Trading Cards – Sault Ste. Marie, supporting a full year of public ATC-making events, outreach activities, and promotional distribution. The project runs January to December 2026. Activities include printing and distributing promotional postcards; redesigning and printing a new ATC informational zine; hosting six themed ATC events throughout the year at community locations; sending newsletters; monitoring supply levels; and collecting participant feedback to refine programming.

**Riley Greco - A Room Full of Flowers - \$1,750 – Small Project Grant Stream**

Riley Greco is a Sault Ste. Marie-based visual artist with a BFA from Algoma University (2010) and an extensive exhibition history locally, nationally, and internationally. Her practice includes painting, mixed media, and expressive cooler-focused portraiture. Greco has exhibited at the Art Gallery of Algoma, Scott Coffee Co., Galleria Caffè in Serbia, the Downtown Plaza, and various other venues. Riley has also collaborated with numerous local businesses and nonprofits, including the Sault Area Hospital Foundation, Metis Nation of Ontario, The Art Hub, New North Greenhouses, and Feeding Your Soul Café.

“A Room Full of Flowers” complements the City’s ongoing efforts to activate the Downtown Plaza as a vibrant cultural hub. By transforming this public space into a temporary floral art installation, the project contributes directly to the City’s goals of enhancing community engagement, promoting cultural vitality, and showcasing the arts as a key part of local identity and downtown revitalization. Estimated attendance ranges from 1–250 people, depending on the final project format. The project advances community engagement, cultural participation, and local arts visibility through accessible visual arts programming.

**Rebeka Herron – Algerines- \$1,750 - Small Project Grant Stream**

Rebeka Herron is an award-winning disabled mixed-race Latina filmmaker and founder of Rusty Halo Productions, with a multidisciplinary background in directing, producing, writing, animation, and digital media. Her career includes extensive credits across feature films, animated shorts, television, and digital series, with projects screened internationally at festivals such as Cinéfest Sudbury, Girona Film Festival, Emerging Lens, Fringe North, Soo Film Festival, and numerous children's film festivals. She is also the co-founder and Festival Director of the Sault Film Festival, supporting local artistic development and industry growth.

Herron proposes *Alebrijes*, a new animated short film continuing her practice of producing culturally grounded, family-oriented, visually rich storytelling. The ACAP project will occur within the 2026 calendar year, following required stages of development, production, post-production, and distribution. The project aims to enhance cultural visibility, expand local filmmaking opportunities, and strengthen Sault Ste. Marie's creative sector through the production of an original animated work.

**Black Fly Jam - Black Fly Jam Presents: 2026 - \$8,500 - Large Project Grant Stream**

Black Fly Jam is an incorporated not-for-profit organization with more than 36 years of presenting live music and arts programming in the Sault Ste. Marie region. Led by Executive Director Robin MacIntyre, Technical Director Enn Poldmaa, and a dedicated board. The organization focuses on delivering high-quality, intimate "listening room" concerts, mentorship opportunities for emerging musicians, and community partnerships that strengthen the local arts ecosystem.

This project is a year-long series of Black Fly Jam Presents concerts and workshops running throughout 2026, with performances scheduled from January 26, 2026, through December 2026. These events take place primarily at The Loft at Algoma Conservatory of Music and involve both concerts and educational sessions for youth, students, instructors, and community musicians.

**Ashley Aikens-McIntosh - 2026 Drag Series - \$5,600 – Cultural Diversity Grant Stream**

The applicant's work spans family-friendly drag story times, adult drag events, Pride programming, workshops, and regional performances. This ACAP supported initiative includes a series of drag-based programs and events scheduled throughout 2025, with activities running from early 2026 through New Year's Eve 2026. Event types include monthly community story

times, seasonal shows such as *Drag Does Disney*, Pride-related programming for June 2026, and a major New Year's Eve drag event, for which early planning is already underway.

### **Piecing It Together Shows - 2026 PITS Programming - \$7,100 – Cultural Diversity Grant Stream**

*Piecing It Together Shows* (PITS) is an unincorporated not-for-profit collective based in Sault Ste. Marie that focuses on presenting live music, multi-arts programming, and community-building events. Led by organizer Nicole Dyble—whose extensive background includes coordinating festivals, live music series, and community events—PITS aims to strengthen the local arts ecosystem by creating accessible, all-ages and multi-genre cultural experiences. The organization's mandate emphasizes supporting emerging artists, fostering community connection, and expanding cultural offerings throughout Sault Ste. Marie.

This project includes a series of live music events taking place from September to October 2026, with activities beginning September 4, 2026, and concluding October 16, 2026. These events occur across multiple venues, including Broers Jansen, The Downtown Plaza, The Art Hub, and PITS Pop-Up's dedicated programming spaces. Partnerships play a key role in delivering the project. PITS collaborates with local businesses, venue partners, the Downtown Plaza, and community arts allies.

### **Sault Newcomers - Rang E-Shaadi - \$3,000 – Cultural Diversity Grant Stream**

Sault Newcomers is an unincorporated not-for-profit collective dedicated to creating inclusive, multicultural arts and cultural experiences for residents of Sault Ste. Marie. Led by community organizer and project lead Mansi Goyal, the group focuses on newcomer inclusion, cultural celebration, and cross-community connection through events that highlight diverse traditions and artistic expression. Their track record includes major cultural gatherings such as the Diwali Gala Party series, Colour Blast Holi festivals, and community vendor markets, each of which engages hundreds of participants and supports local artists, performers, and businesses.

The project, Rang-E-Shaadi: A Celebration of Indian Culture, Weddings & Togetherness, is a multi-day cultural festival scheduled for March 2026, with planning beginning November 2025 and post-event evaluation concluding April 2026. The festival will take place in downtown Sault Ste. Marie and will feature outdoor tents, art booths, cultural décor, performances, Indian wedding traditions, vendor stalls, and community engagement activities.



**West Fest - West Fest 2026 - \$4,900 - Cultural Diversity**

The West Village Revitalization Project (WVRP) is an incorporated not-for-profit organization dedicated to strengthening the cultural, social, and economic vibrancy of Sault Ste. Marie's West Village neighbourhood's. Incorporated in July 2025 and led by directors Claudia Daniels, Travis Daniels, and Amanda Richard, the organization's mandate emphasizes community-based events, placemaking initiatives, beautification projects, and collaborative programming with residents, artists, and local businesses to foster civic pride and neighbourhood revitalization.

This project, West Fest 2026, is a large-scale community festival designed to bring residents together through music, entertainment, family activities, and vendor engagement. This project plan indicates a full-day event taking place in 2026, featuring multiple musical performers—such as Cameron Oliver, Lucy's Diner, Matthew James, Jupiter Marvelous, Golden Scoundrels, and Handsome Sandwich—and a dedicated Kids Day component with partners like Northern Gellyball, Entomica, local fire services, and community face painters.

**Gabriel George - Resonance: A Cross-Cultural Dialogue - \$5,200 - Cultural Diversity**

Gabriel George is a multidisciplinary visual artist with interest in creating a large-scale outdoor public art installation inspired by Theyyam, a ritual art form from Kerala, India. His artistic practice blends cultural symbolism, vibrant colour palettes, and contemporary fabrication methods to create immersive, community-centered works. His application included detailed concept renderings showing the proposed installation's scale, cultural motifs, and integration of Indigenous and South Asian visual traditions.

The project is scheduled to run from April 2026 to September 2026. Over this period, the artist will design, fabricate, and install a 12 ft (length) × 8 ft (height) × 3 ft (depth) sculptural artwork, accompanied by an LED display illustrating different Theyyam forms and Anishinaabe Indigenous artist regalia. The final installation will be presented in a public outdoor setting intended to support cross-cultural dialogue and community celebration.

The project includes several partnerships, including collaborations with Indigenous artists, cultural advisors, and community organizations that support intercultural exchange. The visual renderings depict Indigenous performers interacting with the installation, reinforcing the project's intention to honour shared storytelling across cultures.

### **Algoma Conservatory of Music – Operating Grant Stream - \$8,500**

The Algoma Conservatory of Music (ACM) is an incorporated not-for-profit and registered charity that has operated continuously since 1971, serving as a major regional center for music education, performance, and recording. The Conservatory supports hundreds of students annually through private lessons, group classes, youth orchestras, choirs, masterclasses, and community music programs taught by 17 professional instructors. Its mandate includes providing high-quality instruction, hosting world-class touring artists, and contributing to the cultural life of Sault Ste. Marie through concerts, recordings, and educational outreach.

This project is an annual operating request supporting ACM's 2026 season, which includes more than 30 concerts, cross-genre programming, recording initiatives, and expanded music education offerings. The project period aligns with the 2026 calendar year, beginning January 2026 and ending December 2026. Funding will directly support concert production, recording, equipment maintenance, instructor fees, youth programming, and community education services.

### **Entomica – Operating Grant Stream - \$8,500**

Entomica, formally operating as the **Sault Ste. Marie Insectarium**, is an experiential, hands-on natural history museum located inside the Canadian Bushplane Heritage Centre. Its mandate is to inspire curiosity, foster conservation awareness, and deliver interactive insect-based educational experiences to residents and visitors of Sault Ste. Marie. The organization provides public tours, school programs, community outreach, science-based workshops, and live-insect demonstrations for audiences of all ages.

Funded activities run from January 1, 2026, to December 31, 2026, and aims to stabilize operations, expand educational programming, and implement key components of Entomica's strategic and business plans. These include new curriculum-linked school programs, public tours, outreach initiatives, volunteer training, insect husbandry improvements, special events, fundraising workshops, and community partnerships.

Entomica collaborates extensively with community partners such as the Canadian Bushplane Heritage Centre, Algoma University, Huron-Superior Catholic District School Board, Science North, NORDIK Institute, local artists, business sponsors, and tourism partners.

**Soo-Lebrity Theatre – Operating Grant Stream - \$3,650**

Soo-Lebrity Youth Theatre is an incorporated not-for-profit organization dedicated to providing affordable, high-quality theatre education and performance opportunities for children and youth in Sault Ste. Marie. The organization delivers acting classes, development workshops, and full theatrical productions, supported by parents, volunteers, and a committed leadership team. Its mandate emphasizes accessibility, skill-building, confidence development, and fostering a supportive creative community for young performers.

This project—Soo-Lebrity Youth Theatre Capacity-Building and Soothfest Revival Project—runs from January to December 2026. Activities include: website development (January–March 2026), program promotion and registration (February–April), a 10-week Spring Youth Development Session (April–June), planning and delivery of the revived Soothfest high-school theatre competition (May), a Fall Youth Development Session (September–November), and project evaluation/reporting (November–December). The project supports both ongoing youth programming and the relaunch of Soothfest, a one-day adjudicated event featuring student performances and workshops.

**Thinking Rock Community Arts - Operating Grant Stream - \$8,400**

Thinking Rock Community Arts is an incorporated not-for-profit arts organization based in Thessalon and serving the North Shore region of Algoma. Founded in 2013, the organization works across Robinson-Huron Treaty Territory in partnership with Indigenous, settler, and newcomer communities. Its mandate is to co-create multidisciplinary, intergenerational, community-engaged arts projects that foster cultural understanding, social change, and creative collaboration.

This ACAP project supports Thinking Rock's ongoing work from January 2026 to September 2026, aligned with its annual operating budget. During this period, TRCA will deliver a range of community-engaged arts activities including: *Social Fabric* (a multi-year textile-arts project), Making Nights, Social Fabric Drop-Ins, Elders Circles, Communio-Bees, Open Houses, and outreach programming. These initiatives bring people of all ages, Nations, and backgrounds together to learn stitching, mending, handwork traditions, community storytelling, and collaborative arts-making.

### **Ontario Culture Days - Programming 2026 - \$6,000 - Major Cultural Celebrations Grant Stream**

Ontario Culture Days (ONCD) is an incorporated not-for-profit arts service organization that delivers the annual Ontario Culture Days Festival across the province. Governed by a multi-regional Board of Directors and supported by significant public, private, and earned revenue streams, ONCD partners with municipalities, artists, cultural organizations, and community groups to offer accessible, multidisciplinary cultural programming. Its mandate focuses on community engagement, cultural participation, professional artist support, and amplifying local creative sectors.

This project establishes a 2026 Sault Ste. Marie Festival Hub, part of ONCD's provincial hub network. Activities will run throughout Fall 2026, coinciding with the annual Culture Days Festival. Programming includes exhibitions, artist talks, community-engaged workshops, cultural celebrations, and partnerships with key local institutions.

### **Centre Francophone - Rendez-vous des cultures francophone - \$2,300 - Community Events Grant Stream**

The Centre francophone de Sault-Sainte-Marie, incorporated in 1982 as a cultural non-profit organization, is dedicated to promoting and enriching Franco-Ontarian culture through social, cultural, and educational programming. Its mandate emphasizes strengthening francophone identity, fostering cooperation between francophone, anglophone, and multicultural groups supporting newcomers in integrating into the community. The Centre delivers socio-cultural activities that highlight French language, heritage, and community vitality.

This project, "Rendez-Vous des Cultures Francophones / Rendez-Vous of Francophone Cultures," is a multi-day arts and gastronomy festival designed to celebrate diverse francophone cultures through workshops, concerts, culinary exchanges, and cultural dialogue. The project aims to promote artistic diversity, strengthen intercultural connections, and showcase francophone artistic and culinary traditions. Activities will include cultural exchanges, artistic workshops, culinary demonstrations, roundtable discussions, and a final exhibition.

**Sault Blues Society - Sault Blues Society Events and Presentations 2026 - \$1,600 - Community Events Grant Stream**

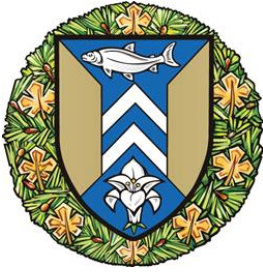
The Sault Blues Society (SBS) is an incorporated, volunteer-run not-for-profit organization founded in 2010 and dedicated to preserving, promoting, and presenting blues music in Sault Ste. Marie. The Society supports both emerging and established musicians by offering performance, mentorship, and professional development opportunities, and has delivered more than 63 live blues events and sold over 5,000 tickets in the last 15 years. SBS also strengthens the local cultural economy by hiring local musicians, sound technicians, printers, and venues, while providing charitable support through community events such as Blues for Food.

This project, “Sault Blues Society Events and Presentations 2026,” runs from January 1, 2026, to December 31, 2026, and contains a series of events up to seven nights of entertainment.

**Sault Film Festival -Sault Film Festival 2026 - \$3,000 - Community Events Grant Stream**

The Sault Film Festival is an incorporated non-profit organization guided by a three-member Board of Directors and committed to developing, promoting, and presenting film culture in Sault Ste. Marie and across Northern Ontario. Its mandate includes organizing an annual festival of Northern Ontario films, delivering workshops and seminars, and encouraging film production, education, and distribution throughout the region.

The organization supports diverse creators, including emerging filmmakers, students, underrepresented artists, and those working across documentary, narrative, and digital media forms. This 2026 project includes three major program components: Summer Screenings, the annual Sault Film Festival, and a series of professional development workshops. Activities include a two-night outdoor film series at Bellevue Park in August, the 7th annual November film festival showcasing local, Northern Ontario, and international filmmakers, and entry-level 1-to-3-day workshops led by industry professionals.



**The Corporation of the  
City of Sault Ste. Marie**

**COUNCIL REPORT**

January 12, 2026

TO: Mayor Matthew Shoemaker and Members of City Council  
AUTHOR: Carl Rumiel, Director of Engineering  
DEPARTMENT: Public Works and Engineering Services  
RE: Canadian Housing Infrastructure Fund – West End  
Treatment Plant Upgrades

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**Purpose**

The purpose of this report is to inform Council that the City has entered into a contribution agreement with the Federal Government of Canada for the Canadian Housing Infrastructure Fund (CHIF) for West End Treatment Plant Upgrades – Phase 2.

**Background**

The Department of Housing, Infrastructure, and Communities recently approved the West End Treatment Plant Upgrades – Phase 2 project, submitted as the City's application under the CHIF. Canada will contribute 40% of the total eligible costs up to a maximum of \$22,981,000 towards this project.

**Analysis**

In order to access the grant, it is necessary for the City to enter into a contribution agreement with Canada. The West End Treatment Plant Upgrades – Phase 2 is included in the Capital Rate-Supported Wastewater Budget in the years 2026-2029. This agreement has been executed through the CAO's delegated authority.

**Financial Implications**

The estimated cost of the West End Treatment Plant Upgrades - Phase 2 is \$57,452,500, with \$22,981,000 coming from Canada through the CHIF and the remainder funded by the City.

**Strategic Plan / Policy Impact / Climate Impact**

Improvements to core infrastructure, such as Wastewater Treatment Plants, are linked to the infrastructure focus area of the corporate strategic plan.

**Recommendation**

It is therefore recommended that Council take the following action:

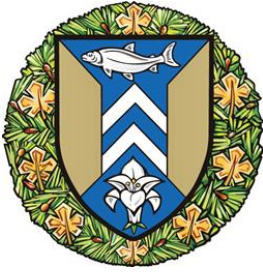
Resolved that the report of the Director of Engineering dated January 12, 2026 concerning Canadian Housing Infrastructure Fund Contribution Agreement – West End Treatment Plant Upgrades be received as information.

Respectfully submitted,

Carl Rumié, P. Eng.,  
Director of Engineering

705.759.5379

[c.rumiel@cityssm.on.ca](mailto:c.rumiel@cityssm.on.ca)



**The Corporation of the  
City of Sault Ste. Marie**

**COUNCIL REPORT**

January 12, 2026

TO: Mayor Matthew Shoemaker and Members of City Council  
AUTHOR: Francois Couture, Manager of Building and By-law  
DEPARTMENT: Public Works and Engineering Services  
RE: Building Inspector Appointments

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**Purpose**

The purpose of this report is to seek Council approval for the appointment of Andrew Griffa and Sai Kiran Chipalthurthi as Building Inspectors.

**Background**

The Building Division is required to maintain a full complement of qualified inspectors to effectively deliver mandated inspection, plan review, and enforcement services in accordance with applicable legislation and service standards. Due to recent vacancies within the division, staffing levels were temporarily below the approved complement, resulting in increased workload demands on existing staff.

Following a competitive recruitment process, Andrew Griffa and Sai Kiran Chipalthurthi have been identified as the successful candidates. Their appointments will restore the division to its full approved complement of inspectors and support continued delivery of timely and effective building inspection services to the community.

**Analysis**

N/A

**Financial Implications**

The salary for the Building Inspector roles is consistent with the budgeted amount for these positions. No additional financial impact is expected as a result of these appointments.

**Strategic Plan / Policy Impact / Climate Impact**

Within the Corporate Strategic Plan our focus area for Service Delivery will concentrate on the delivery of excellent customer service. The Building Inspector positions are in place to allow the City of Sault Ste. Marie to have an efficient approach to building inspections.

**Recommendation**

It is therefore recommended that Council take the following action:



Building Inspector Appointments

January 12, 2026

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The relevant By-law 2026-2 is listed under item 12 of the Agenda and will be read with all by-laws under that item.

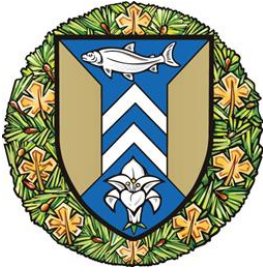
Respectfully submitted,

Francois Couture

Manager of Building and By-law

705-541-7335

[f.couture@cityssm.on.ca](mailto:f.couture@cityssm.on.ca)



**The Corporation of the  
City of Sault Ste. Marie**

**C O U N C I L   R E P O R T**

January 12, 2026

TO: Mayor Matthew Shoemaker and Members of City Council

AUTHOR: Brent Lamming, Deputy CAO Community Development &  
Enterprise Services

DEPARTMENT: Community Development and Enterprise Services

RE: Appointment of New Fire Chief

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**Purpose**

The purpose of this report is to provide Council a recommendation for the appointment of Naomi Thibault as the City's Fire Chief, effective February 1, 2026, and to approve the Appointment By-Law, which appears elsewhere on the Agenda.

**Background**

In late 2025, the current Fire Chief, Peter Johnson announced his pending retirement to take place at the end of January 2026. Council provided direction to staff to commence the hiring process for a new Fire Chief.

Staff undertook a recruitment and selection process led by the CAO, Deputy CAO Community Development & Enterprise Services and the Director of Human Resources. The position was advertised both internally and externally, and interviews were conducted over a two-week period. The Recruitment and Selection Committee unanimously agreed that this position should be offered to Naomi Thibault, the current Deputy Fire Chief – Fire Prevention, Education and Emergency Management.

In accordance with the City's guidelines, and the *Fire Protection and Prevention Act, 1997*, the hire of the new Fire Chief is by way of appointment by-law which has been prepared, appearing elsewhere on this Agenda.

**Analysis**

It is important that the senior management of all City departments consists of capable and experienced individuals. With the upcoming retirement of Chief Johnson, it was imperative that the City secure the best combination of qualifications, knowledge, and experience to maintain the best possible delivery of these essential services to our community.

Deputy Chief Thibault has over ten years of experience, has held various roles within the Sault Ste. Marie Fire Services department, is a valuable member of the City team and has worked collaboratively with departments across the Corporation

throughout her time with the City. She has built trust and respect among her work colleagues and brings a solution-focused, problem-solving approach to her work.

The appointment by Council of Naomi Thibault as the new Fire Chief, effective February 1, 2026, will ensure the continued delivery of quality service as well as provide for the orderly transition and succession planning in the Sault Ste. Marie Fire Services.

### **Financial Implications**

There are no financial implications associated with this report, as the salary for this position is already within the 2026 budget.

### **Strategic Plan / Policy Impact / Climate Impact**

The recommendation supports the focus area of the Community Strategic Plan for 2024-2027 in a number of ways:

- Within the Service Delivery focus area, it continues to assist in delivering excellent customer service to citizens.
- Create a supportive workplace that invests in employees.

### **Recommendation**

It is therefore recommended that Council take the following action:

The relevant By-law 2026-7 is listed elsewhere on the Agenda and will be read with all by-laws under that item.

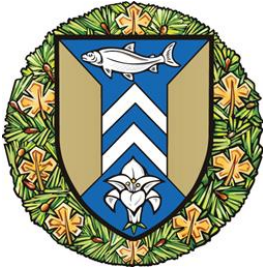
Respectfully submitted,

Brent Lamming, PFP, CPA, CMA

Deputy CAO - Community Development and Enterprise Services

(705)759-5314

[b.lamming@cityssm.on.ca](mailto:b.lamming@cityssm.on.ca)



**The Corporation of the  
City of Sault Ste. Marie**

**COUNCIL REPORT**

January 12, 2026

TO: Mayor Matthew Shoemaker and Members of City Council  
AUTHOR: Jenna Ricard, Solicitor/Litigator  
DEPARTMENT: Legal Department  
RE: Housekeeping – Vacant Home Tax By-law

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**Purpose**

The purpose of this report is to recommend that Council approve amendments to the Municipal Vacant Home Tax By-law 2024-168.

**Background**

On March 27, 2024, the Province of Ontario extended the authority for all single and upper-tier municipalities to impose a tax on vacant homes. The Province also developed a Provincial Policy Framework (PPF) which provides best practices and recommended exemptions to the Vacant Home Tax (VHT).

On April 29, 2024, Council passed the following resolution:

*Resolved that the report of the Chief Financial Officer and Treasurer and Director of Planning dated April 29, 2024, concerning a Municipal Vacant Home Tax be received and that a municipal vacant home tax be implemented in 2025 for 2024 vacancies.*

A VHT working group was formed and developed a framework for the City's VHT program, which included staff from the Tax, Legal, Building, and Planning departments.

On October 21, 2025, Council passed the following resolution:

*Resolved that the report of the Manager of Taxation and Junior Planner dated October 21, 2024 concerning the Development and Implementation of a Vacant Home Tax be received and that Council adopt the Vacant Home Tax Program with an amendment to include a rate of 4% commencing January 1, 2025 based on vacancy data for 2024.*

On December 2, 2024, By-law 2024-168 Municipal Vacant Home Tax was passed by Council.

In the fall of 2025, the VHT working group conducted a review of the VHT exemptions outlined in the VHT By-law and determined that changes are needed.

### **Analysis**

The proposed by-law amendments to the VHT By-law are being recommended to limit and restrict the exemptions property owners can claim on the Declaration of Occupancy Status Form and provide further clarification with respect to what qualifies for the Major Repairs and Renovations VHT exemption.

It is recommended that Section 5(c) of the VHT By-law 2024-168 be removed, which was the following VHT exemption: “in the judgment of the Chief Building Official, the unit is otherwise uninhabitable for reasons beyond the Owner’s control”. This exemption was recommended by the Province in the PPF; however, this is only a recommended exemption and not a mandatory exemption.

In reviewing other Ontario municipalities that have passed a VHT by-law, being the City of Toronto, the City of Windsor, the City of Ottawa, and the City of Hamilton, none of these municipalities include this uninhabitable exemption in their VHT by-law. The City of Toronto and the City of Windsor do not include this type of exemption, while the City of Ottawa and the City of Hamilton include a hazardous property exemption. This is a more restrictive exemption and is defined as a property that has become uninhabitable due to hazardous conditions or substantial damage from a disaster outside of the control of the property owner.

The VHT working group has determined that this uninhabitable exemption is difficult and costly to enforce, as it requires inspections to be conducted by the City’s Building Division staff and approval by the Chief Building Official. The term uninhabitable is vague and subjective. Through experience with property owners claiming this VHT exemption, it has been determined that this uninhabitable exemption is overly broad and functions as a loophole rather than a safeguard. It is recommended that this uninhabitable exemption be removed from the City’s VHT By-law given this exemption encourages neglect, allows property owners to avoid the VHT without returning the home to an occupiable state, and undermines the purpose and core objectives of the VHT.

To provide clarification and restrictions to the major repairs and renovations VHT exemption, it is recommended that the following definition be added to Section 1 of the VHT By-law: “Major Repairs or Renovations” means construction, alteration, repair, or demolition work that requires building permits to be issued by the City and this work renders the residential property unoccupiable and unfit for normal use for at least 183 days of the Taxation Year as the dwelling lacks one or more essential facilities or conditions required for lawful and safe occupancy including sanitary facilities; kitchen or food-preparation area; electrical, plumbing, heating, or mechanical systems, structural integrity, fire separation or weatherproofing; or safe and unobstructed access to and egress from the dwelling. Routine maintenance, cosmetic improvements, or any work that could reasonably be

carried out while the dwelling remains lawfully occupied does not constitute major repairs or renovations.

It is further recommended that Section 5(b) of the VHT By-law 2024-168 be removed and replaced with the following: The residential unit is undergoing major repairs or renovations as defined in Section 1 of this By-law, and the following conditions have been met:

- i. Occupation and normal use of the residential property is prevented by the construction, alteration, repair, or demolition work for at least 183 days of the Taxation Year claimed as the dwelling lacks one or more essential facilities or conditions required for lawful and safe occupancy;
- ii. All requisite building permits under the *Ontario Building Code Act* were issued by the City before or during the Taxation Year claimed, and any other applicable permits were issued by different authorities, such as the Electrical Safety Authority or the Sault Ste. Marie Conservation Authority; and,
- iii. The major repairs or renovations are being actively and diligently carried out without unreasonable and unnecessary delay for the majority of the Taxation Year claimed.

To limit and restrict the use of the major repairs and renovations VHT exemption, it is recommended that this exemption can only be claimed for one taxation year within every five consecutive taxation years. The property owner will be required to provide supporting documentation, which may include valid and active building permits, permits from different authorities such as the Electrical Safety Authority or the Sault Ste. Marie Conservation Authority, and evidence of work being conducted, including photographs, inspection reports, work orders, or contractor receipts, and invoices.

The proposed amendments to the major repairs and renovations VHT exemption ensure this exemption is claimed only for legitimate major repair and renovation projects that require permits and render the residential property unoccupiable and unfit for normal use. These proposed amendments prevent property owners from claiming this exemption for cosmetic or minor repairs/renovation work where permits are not required, and the residential unit can still be lawfully occupied while the work is being carried out. This narrowly defined and time-limited major repairs and renovations VHT exemption will help strengthen the City's VHT By-law, as it provides restrictions to property owners claiming this exemption. These proposed amendments are similar to the major repairs and renovations VHT exemption provided in the City of Toronto and the City of Ottawa VHT by-laws.

It is further recommended that these by-law amendments apply to any future VHT declarations including Declaration of Occupancy Status Forms submitted for the taxation year of 2025.

**Financial Implications**

These proposed amendments will limit and restrict the VHT exemptions that property owners can claim on the Declaration of Occupancy Status Forms in the future resulting in more vacant homes in the community being subjected to the VHT.

**Strategic Plan / Policy Impact / Climate Impact**

The VHT program aligns with several strategic focus areas of the 2024-2027 Corporate Strategic Plan, including:

Community Development and Social Equity: A VHT promotes an increase in the overall housing supply and may have a positive effect on rental housing affordability within the City, thereby providing more housing options to a broader range of income levels.

Quality of Life and Vibrant Downtown: A disproportionate number of vacant homes are within the Downtown and older core areas of the City. A VHT will result in an increase in occupied residential dwellings in the Downtown and can help create a vibrant community where people want to live and work.

The implementation of a VHT also aligns with the goals of the City's Housing Action Plan, as it will contribute to an increase in the housing supply and may have a positive impact on housing affordability.

There is no climate impact.

**Recommendation**

It is therefore recommended that Council take the following action:

The relevant By-law 2026-6 is listed under Agenda Item 12 and will be read with all by-laws under that item.

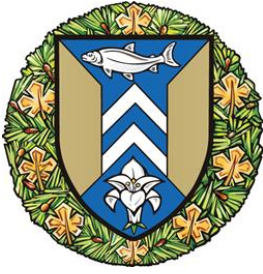
Respectfully submitted,

Jenna Ricard

Solicitor/Litigator

705.759.5407

[j.ricard@cityssm.on.ca](mailto:j.ricard@cityssm.on.ca)



**The Corporation of the  
City of Sault Ste. Marie**

**COUNCIL REPORT**

January 12, 2026

TO: Mayor Matthew Shoemaker and Members of City Council  
AUTHOR: Salvatore Marchese, Junior Planner  
DEPARTMENT: Community Development and Enterprise Services  
RE: A-10-25-Z 140 Black Road and 815 McNabb Street

---

**PURPOSE**

The applicant, Suncor Energy (c/o Blair Gagnon), has submitted an application to rezone 140 Black Road and 815 McNabb Street from 'Medium Industrial Zone' (M2) to 'Medium Industrial Zone with a Special Exception' (M2.S) to facilitate the creation of a cardlock gas station on the subject property.

**PROPOSED CHANGE**

Rezone the subject property from 'Medium Industrial Zone' (M2) to 'Medium Industrial Zone with a Special Exception' (M2.S) to include, in addition to those uses permitted in an M2 Zone:

1. A cardlock fuel pump facility.

**Subject Properties:**

- Location: located on the southeast corner of the Black Road and McNabb Street intersection.
- Approximate Size: irregular-shaped lot, with approximately 104 metres (341 ft.) of frontage along Black Road and 291 metres (1283 ft.) of frontage on McNabb Street for a total area of 5.2 hectares (2.8 acres).
- Present Use: Vacant/Heating Oil Supplier
- Owner: Suncor Energy

**BACKGROUND**

In 1989, the Owner submitted an application to remove the holding provision on this property that would permit the site to be used for a cardlock fuel pump facility with accessory office and warehousing facilities.

In 2009, the Owner submitted an application to the Committee of Adjustment to reduce the required front yard setback from 15m to 9m for future development considerations.

Both applications were approved.



## **ANALYSIS**

### **Conformity with Official Plan**

The subject properties are designated as 'Industrial' in the Official Plan's Land Use Schedule (Schedule C).

Industrial policies in the Official Plan recognize that Bulk Fuel Storage and Transportation are uses geared towards this land use type. The primary use of this site will be for transport trailers refuelling on site. The use of this site will be restricted to only those with designated cards and will focus on vehicles moving goods from one location to another. This supports transportation policies in the Official Plan and other nearby uses where fuel is being stored.

This proposal is therefore consistent with the Official Plan.

### **Conformity with Provincial Planning Statement 2024**

2.3.2.2.e – Land use patterns within settlement areas should be based on densities and a mix of land uses which are freight-supportive.

3.3.3 – Planning authorities shall not permit development in planned corridors that could preclude or negatively affect the use of the corridor for the purposes(s) for which it was identified.

New development proposals on adjacent lands to existing or planned corridors and transportation facilities should be compatible with, and supportive of, the long-term purposes of the corridor and should be designed to avoid, or where avoidance is not possible, minimize and mitigate negative impacts on and adverse effects from the corridor and transportation facilities.

The cardlock facility will be located adjacent to the Trans-Canada Highway corridor that runs through the Municipality. This supports the movement of freight and utilizes an adjacent property to the highway, allowing for effective and convenient refuelling opportunities for transport vehicles moving goods.

This proposal is therefore consistent with the intent of the Provincial Planning Statement.

### **Conformity with Growth Plan for Northern Ontario 2011**

This proposal is consistent with the Growth Plan for Northern Ontario.

## **COMMENTS**

The subject properties are located along the Trans-Canada Highway. There are bulk fuel storage facilities and a waterworks equipment supplier on the adjacent properties, in addition to other industrial uses. The western portion of the site, 140 Black Road, operated as a cardlock facility from 1990 until it ceased operations in the mid-2010s. A cardlock facility is an unattended fuel station where transport trucks and fleet vehicle drivers use an access card to fill up at any time of the day.

During the period of operation of the previous cardlock facility, a new zoning by-law was created and the cardlock fuel pump facility was not carried forward as a

permitted use in an M2 zone. The operations were allowed to continue as a legal non-conforming use. When the cardlock facility ceased continuous operations, the legal non-conforming use ceased to exist on the subject property.

After operations had ceased, both 140 Black Road and 815 McNabb came under common ownership by Suncor Energy. The result is one parcel that permits access to the cardlock facility to be moved further away from the main intersection of Black Road and McNabb Street.

Through discussions with Engineering, it was identified that the site was not properly configured to handle transports entering and exiting from the subject property due to proximity to the Black Road and McNabb Street intersection. The applicant has proposed allowing vehicles to enter the site from south of the intersection on Black Road and then leave the site through a left-hand turn-only exit on McNabb Street east of the intersection. The specific location of these entrances and exits will be refined at the site plan control stage, and focus on reducing impacts that may arise from any proximity the transports have to the Black Road and McNabb Street intersection.

Depending on the context, cardlock facilities can be interpreted as a commercial or industrial use, depending on the overall operation and site amenities. On the subject property, the use is separate from a traditional fuel pump station as it primarily provides service to transport and fleet vehicles moving goods across the region and supports the overall network for freight-based vehicles. Although no retail is currently proposed, such retail would likely be considered as an accessory use if developed in the future. There will be a washroom for those with a cardlock pass, and potentially an accessory office space. Many of the elements that would be considered as part of a commercial operation have been removed, and payment may only be made at the pumps with an authorized pass. This will limit the amount of overall traffic on-site and limit the amount of traffic to and from the site.

This proposal seeks to revitalize a vacant parcel that is situated along a key corridor through the City that has been vacant for the past 10 years. The proposed use has worked in the past without any known issues, and given the surrounding land uses, fits accordingly without impacting the neighbouring properties.

### **CONSULTATION**

Public notices were mailed to all neighbouring properties within 120m (400') of the subject properties on Thursday, December 18, 2025. The notice that was mailed to property owners is attached to this report. The notice was also advertised on the City website and in the Sault Star on Saturday, December 20, 2025.

### **Public Comments**

At the time of drafting this report, no public comments have been brought to the attention of Planning staff.

### **Application Circulation**

As part of the application review, this proposal was circulated to City divisions and external agencies for detailed technical review and comment. The following departments/agencies commented on this application:

- No objections/comments – Accessibility Advisory Committee, Community Development and Enterprise Services, Economic Development, Fire Engineering, MTO, Municipal Heritage Committee, Legal, Parks, PUC, and Public Works.
- Conservation Authority has identified that the subject property is within Wellhead Protection Area D. The Risk Management Official has confirmed that the proposed cardlock facility is not deemed to be a significant threat activity under the *Sault Ste. Marie Source Protection Plan*.
- Building Department would like to remind the applicant that upon approval of this application, they will need to satisfy the following matters as they move forward with the development:
  - A demolition permit will be required to remove any buildings;
  - A permit is required to erect a fuel pump island;
  - Zoning requirements, including required landscaping and an additional road widening allowance, must be satisfied; and
  - Must meet building code requirements for construction around overhead powerlines

These matters will be addressed through the regular development process, including site plan control and review of submitted building plans.

### **FINANCIAL IMPLICATIONS**

Approval of this application will not result in any incremental changes to municipal finances.

### **STRATEGIC PLAN / POLICY IMPACT**

Approval of this application is not directly linked to any strategic directions contained within the Corporate Strategic Plan.

There are no significant climate impacts anticipated from the approval of this application.

### **SUMMARY**

An application has been submitted to rezone the subject property from 'Medium Industrial Zone' (M2) to 'Medium Industrial Zone with a Special Exception' (M2.S) to include, in addition to those uses permitted in an M2 Zone, a cardlock fuel pump facility.

The site will only allow registered users of a cardlock to utilize the facilities. There are no plans for a retail component to be on-site. Accessory uses will include a washroom, with the potential for a small office area.

**RECOMMENDATION**

It is therefore recommended that Council take the following action:

Resolved that the report of the Junior Planner dated January 12, 2026 concerning Application A-10-25-Z 140 Black Road and 815 McNabb Street be received and that Council approve this application in the following manner:

Rezone the subject properties from 'Medium Industrial Zone' (M2) to 'Medium Industrial Zone with a Special Exception' (M2.S) to include, in addition to those uses permitted in an M2 Zone:

1. A cardlock fuel pump facility.

For the purposes of this By-law, a Cardlock Fuel Pump Facility is defined as a fuel refilling station only available for those with an access card or account. Accessory uses such as office space, washroom facilities and retail may be permitted.

Further, that Council deem 815 McNabb Street subject to Site Plan Control.

And that the Legal Department be requested to prepare the necessary by-law(s) to effect the same.

Respectfully submitted,

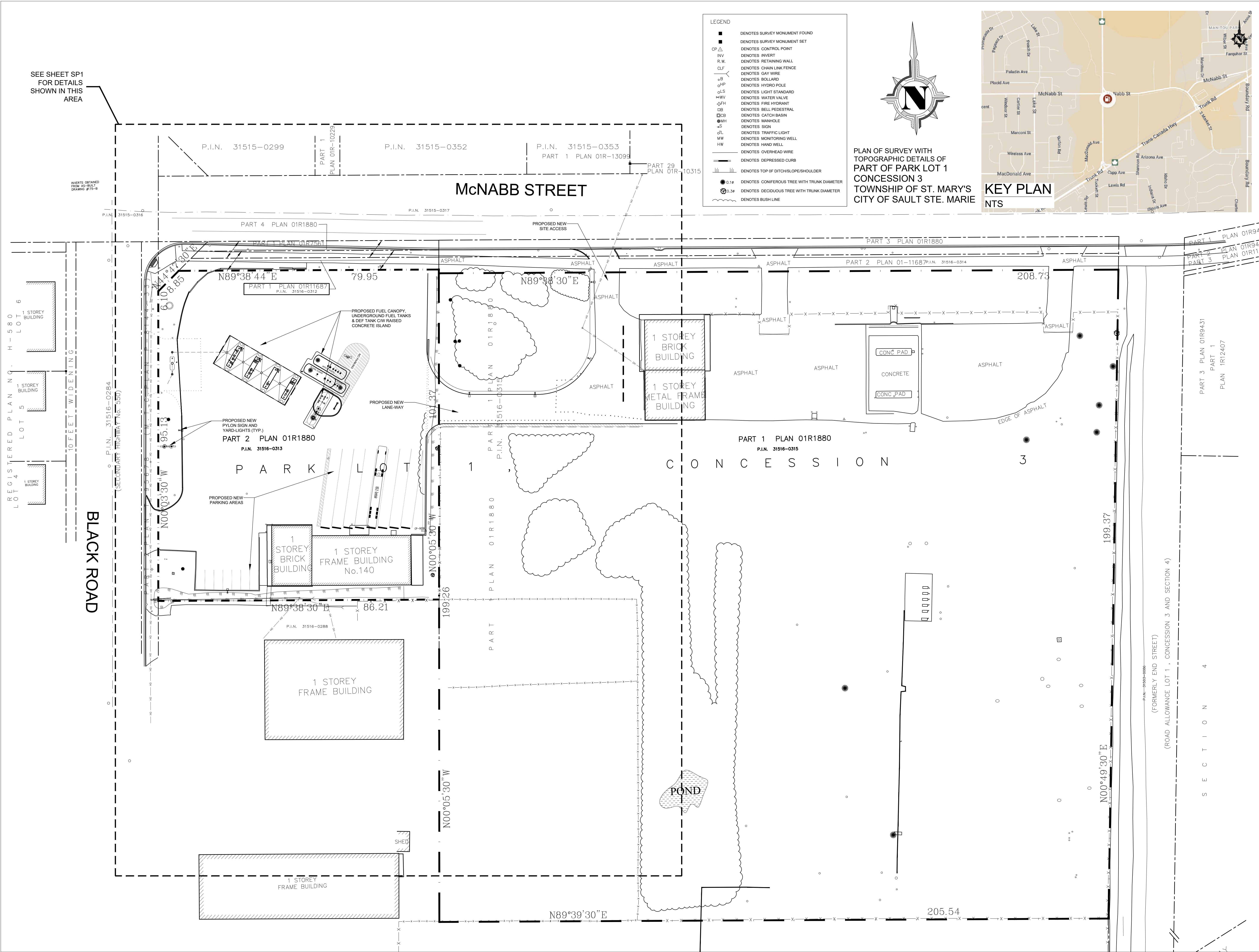
Salvatore Marchese

Junior Planner

705.759.5445

[s.marchese@cityssm.on.ca](mailto:s.marchese@cityssm.on.ca)





Re: Updated Request for Comment : A-10-25-Z 140 Black Road and 815 McNabb

Gerard Lavoie <glavoie@ssmrca.ca>

No additional comments on 140 Black Road, see below for comments on the additional adjacent property,

The subject property, 815 McNabb Street, is NOT located within an area that is regulated regarding: O. Reg. 41/24: Prohibited Activities, Exemptions and Permits under the Conservation Authorities Act, R.S.O. 1990, c.27.

The subject property is located within a Wellhead Protection Area D (25-year Time-of-Travel) as delineated under the Clean Water Act, 2006 and the Sault Ste. Marie Region Source Protection Plan, approved under Ontario Regulation 287/07 (General).

While WHPA-D areas do not contain activities identified as significant drinking-water threats, the Clean Water Act requires that all planning decisions conform to the Sault Ste. Marie Source Protection Plan.

This proposed rezoning should therefore ensure that any future land uses or activities remain consistent with the policies that are applicable to WHPA-D areas.

Thank you,

**Gerard Lavoie** (he/him)

GIS Applications Specialist / DWSP Program Manager / Risk Management Inspector  
Sault Ste. Marie Region Conservation Authority  
1100 Fifth Line East, Sault Ste. Marie ON P6A 6J8  
705-946-8530 ext. 1004 [GLavoie@ssmrca.ca](mailto:GLavoie@ssmrca.ca)



I am privileged to live and work at Baawaating, the hereditary lands of Anishinaabek peoples. I wish to respect and honour the values and traditions of Indigenous Peoples who live in harmony with the natural environment. I wish to acknowledge Obadjiwan (Batchewana First Nation) and Ketegaunseebee (Garden River First Nation) as the original caretakers of these lands.

From: Toni-Marie Streicher  
Sent: Tuesday, November 25, 2025 3:45 PM  
To: Salvatore Marchese  
Cc: Frank Bentrovato

Subject: RE: Follow-Up to Request for Comment: A-10-25-Z 140 Black Rd.

Good Afternoon Salvatore,

The Building Division has the following comments;

- A demolition permit will be required to remove any buildings from the site
- A building permit is required to erect a fuel pump island
- The following zoning requirements should be considered in regard to the final design
  - o Ss. 14.2.2 - Landscaping percentage - A minimum of 75% of required front and exterior side yards must be landscaped.
  - o S. 16.1 – McNabb Street has an additional required setback of 3m
    - Confirmation if this property has been assumed by the City must be confirmed.
- Building code requirements outlined in Ss. 3.1.19 should be taken into consideration when construction around overhead powerlines.

Toni-Marie Streicher  
Senior Plans Examiner  
Building Division  
Public Works & Engineering Services  
705.759.5376 t.streicher@cityssm.on.ca






## Application A-10-25-Z: Aerial Image



**SAULT STE. MARIE**  
 Planning and Enterprise Services  
 Community Development & Enterprise Services Department  
 City of Sault Ste. Marie  
 99 Foster Drive, Sault Ste Marie, ON P6A 5X6  
 saultstemarie.ca | 705-759-5368 | planning@cityssm.on.ca

 Subject Properties  
 Parcel Fabric

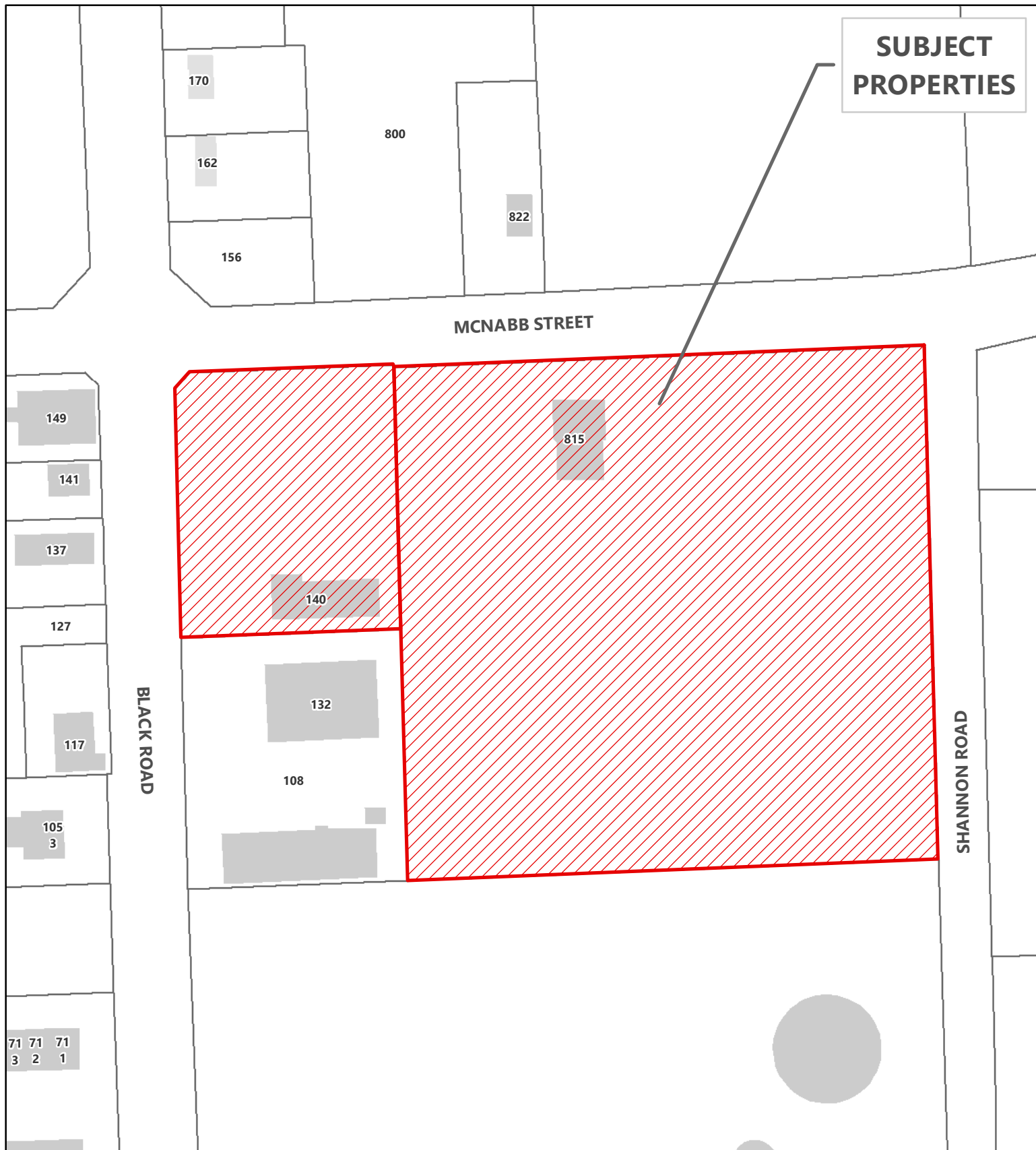
## Property Information

Civic Address: 140 Black Rd., 815 McNabb St.  
 Roll No.: 030005004000000, 030005004010000  
 Map No.: 30/1-34  
 Date Created: November 27, 2025

0 30 60 m  
 This map is for general reference only.  
 Orthophoto: 2022







## Application A-10-25-Z: Subject Property

### Property Information

Civic Address: 140 Black Rd., 815 McNabb St.  
 Roll No.: 030005004000000, 030005004010000  
 Map No.: 30/1-34  
 Date Created: November 27, 2025

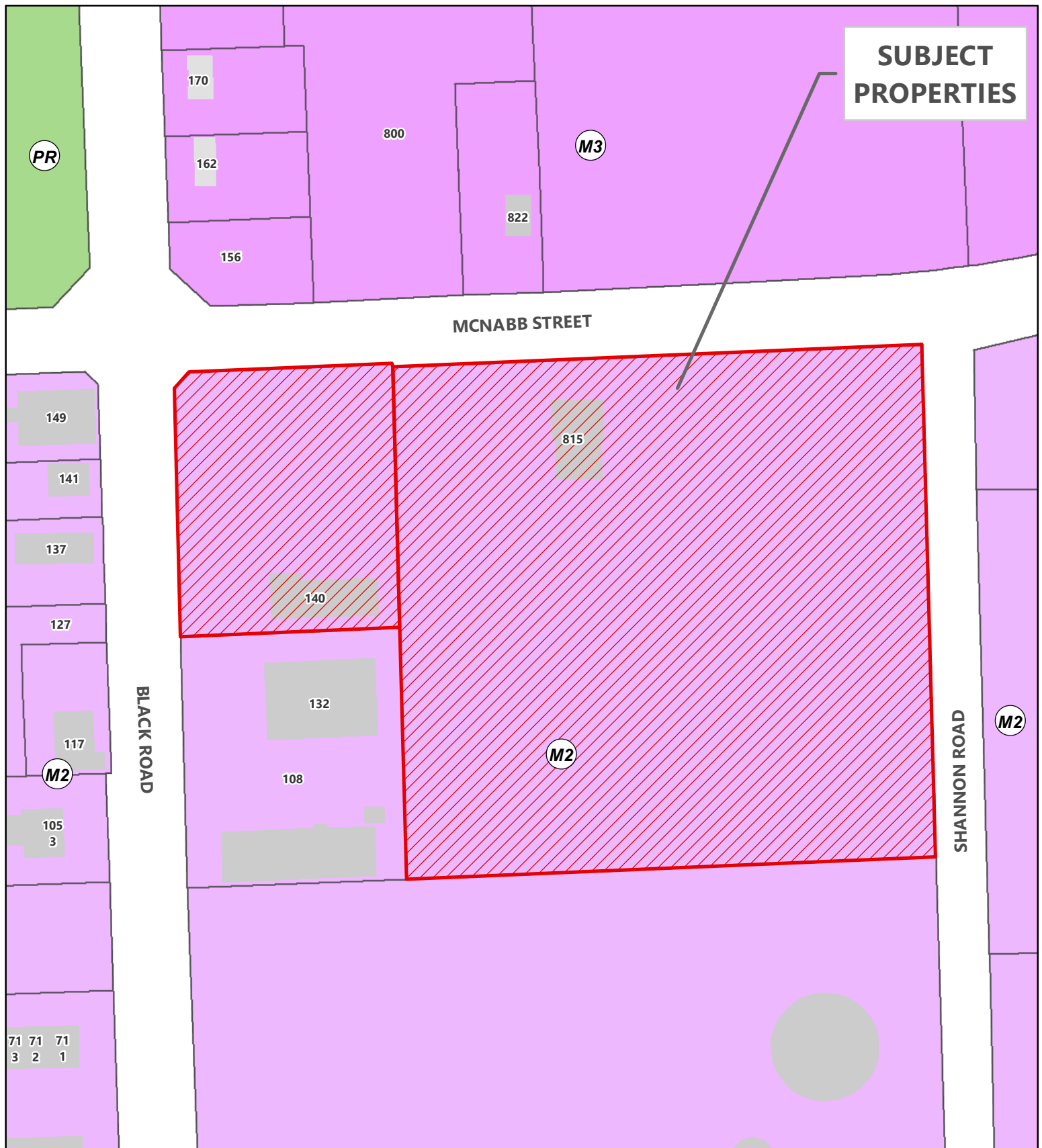


**Planning and Enterprise Services**  
 Community Development & Enterprise Services Department  
 City of Sault Ste. Marie  
 99 Foster Drive, Sault Ste Marie, ON P6A 5X6  
[saultstemarie.ca](http://saultstemarie.ca) | 705-759-5368 | [planning@cityssm.on.ca](mailto:planning@cityssm.on.ca)

- Subject Properties
- Parcel Fabric
- Residential
- Commercial/industrial

0 30 60 m  
 This map is for general reference only.





**SUBJECT  
PROPERTIES**

## Application A-10-25-Z: Existing Zoning

## Property Information



**SAULT  
STE. MARIE**  
Planning and Enterprise Services  
Community Development & Enterprise Services Department  
City of Sault Ste. Marie  
99 Foster Drive, Sault Ste Marie, ON P6A 5X6  
saultstemarie.ca | 705-759-5368 | planning@cityssm.on.ca

C1 - Traditional Commercial Zone	R3 - Low Density Residential Zone
C2 - Central Commercial Zone	R4 - Medium Density Residential Zone
CT2 - Commercial Transitional Zone	R5 - High Density Residential Zone
C3 - Riverfront Zone; C3hp	R6 - Mobile Home Residential Zone
C4 - General Commercial Zone; C4hp	I - Institutional Zone
C5 - Shopping Centre Zone	EM - Environmental Management Zone
HZ - Highway Zone	PR - Parks and Recreation Zone
M1 - Light Industrial Zone	RA - Rural Area Zone
M2 - Medium Industrial Zone; M2hp	RP - Rural Precambrian Uplands Zone
M3 - Heavy Industrial Zone	REX - Rural Aggregate Extraction Zone
R1 - Estate Residential Zone	AIR - Airport Zone
R2 - Single Detached Residential Zone; R2hp	NU - Named Use - Commercial Dock

Civic Address: 140 Black Rd., 815 McNabb St.  
Roll No.: 030005004000000, 030005004010000  
Map No.: 30/1-34  
Date Created: November 27, 2025

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This map is for general reference only.



## NOTICE OF APPLICATION AND PUBLIC MEETING

Date: January 12, 2026

Civic Centre, Council Chambers

Time: 5:00 p.m.

99 Foster Drive

**TAKE NOTICE THAT** the Council of The Corporation of the City of Sault Ste. Marie will hold a Public Meeting on **Monday, January 12, 2026** at 5:00 p.m. to consider a proposed amendment to Zoning By-Law No. 2005-150 under Section 34 of The Planning Act, Chap. P.13, R.S.O.1990, as amended. This meeting will be broadcast by Shaw Cable and may be viewed on Shaw Cable's Community Channel, Sootoday.com and on the City's YouTube Channel <https://www.youtube.com/saultstemarieca>

Any person wishing to present at the public meeting may do so electronically or in person. Electronic participants must contact the City Clerk at [cityclerk@cityssm.on.ca](mailto:cityclerk@cityssm.on.ca) or 705-759-5388 to register as a presenter. Registered presenters will be provided with instructions as to how to join the meeting in advance. Any written submissions received in advance of the meeting will be included with Council's Agenda.

### ADDRESS 140 BLACK ROAD AND 815 MCNABB STREET

Application Number: A-10-25-Z

Applicant: Suncor Energy (c/o Blair Gagnon)

### PURPOSE

The applicant, Suncor Energy (c/o Blair Gagnon), has submitted an application to rezone 140 Black Road and 815 McNabb Street from 'Medium Industrial Zone' (M2) to 'Medium Industrial Zone with a Special Exception' (M2.S) to facilitate the creation of a cardlock gas station on the subject properties.

### PROPOSED CHANGE

Rezone the subject properties from 'Medium Industrial Zone' (M2) to 'Medium Industrial Zone with a Special Exception' (M2.S) to include, in addition to those uses permitted in an M2 Zone:

1. A cardlock fuel pump facility



### HAVE YOUR SAY

Input on the proposed applications are welcome and encouraged. You can provide input by speaking at the public meeting or by making a written submission.

### MORE INFORMATION

The application may be reviewed in the Planning Division, Level 5, Civic Centre, 99 Foster Drive. The Report of the Planning Division will be available as part of the Council Agenda on the City's website at 4:30 p.m. on **Thursday, January 8, 2026** and in person on **Friday, January 9, 2026**, during regular office hours in the Planning Division. Digital and physical copies of the report are available upon request. Inquiries should be directed to Salvatore Marchese, Planning Division, at 705.759.5445 or [s.marchese@cityssm.on.ca](mailto:s.marchese@cityssm.on.ca). Please refer to the application file number.

### WRITTEN SUBMISSION

To provide input in writing, or request notice if the proposed application is approved, please submit a letter to the Planning Division, 99 Foster Drive, Sault Ste. Marie, ON P6A 5X6, or e-mailed to [s.marchese@cityssm.on.ca](mailto:s.marchese@cityssm.on.ca) with your name, address and application file number on or before **Monday, January 12, 2026**.

If you wish to be notified of the Council of the City of Sault Ste. Marie decision to adopt or refuse the approval of an application, you must make a written request to the Planning Division at the address noted above.

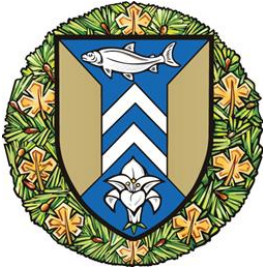
### LEGAL NOTICE CONCERNING YOUR RIGHT TO APPEAL

Pursuant to Section 34 of the Planning Act, 1990

As per the Planning Act, appeal rights are only provided to specified persons, public bodies, applicants, registered owners of any land to which the by-law and/or plan would apply to, the Minister, and the appropriate approval authority.

If a specific person, public body, registered owner of a subject property does not make oral submission at a public meeting or make written submission to the City of Sault Ste. Marie before the By-law is passed, the specified person, public body or registered owner of a subject property may not be entitled to appeal the decision of the Council of the City of Sault Ste. Marie to the Ontario Land Tribunal.

If a person or public body does not make oral submissions at a public meeting, or make written submissions to the City of Sault Ste. Marie before the By-law is passed, the person or public body may not be added as a party to the hearing of an appeal before the Ontario Land Tribunal unless, in the opinion of the Tribunal, there are reasonable grounds to add the person or public body as a party.



**The Corporation of the  
City of Sault Ste. Marie**

**C O U N C I L   R E P O R T**

January 12, 2026

TO: Mayor Matthew Shoemaker and Members of City Council  
AUTHOR: Jonathan Kircal, Intermediate Planner  
DEPARTMENT: Community Development and Enterprise Services  
RE: A-1-26-Z 460 Old Garden River Road

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**PURPOSE**

The applicant, Brian Meredith, has submitted an application to rezone the subject property from Rural Area Zone (RA) to Gentle Density Residential Zone (R2) to facilitate future residential development.

**PROPOSED CHANGE**

Rezone the subject property (460 Old Garden River Road) from Rural Area Zone (RA) to Gentle Density Residential Zone (R2).

**Subject Property:**

- Location: Immediately north at the T-intersection of Old Garden River Road and Windsor Trail.
- Approximate Size: irregular shaped lot with approximately 51 metres of frontage on Old Garden River road, 91 metres of exterior side yard along Windsor Trail, depth of 97 metres, and an area of 1.21 hectares.
- Present Use: Rural sized lot with a single-detached home towards the south-east portion of the lot.
- Owner: Brian Meredith, and the Estate of Fairy Ila Mae Meredith.

**BACKGROUND**

Official Plan Amendment No. 107, implemented through By-law 136-2006, expanded the City's Urban Settlement Area boundary to include this area to accommodate long-term urban growth and future municipal servicing. Zoning changes for the newly added properties were intended to occur over time through site-specific applications initiated by landowners.

**ANALYSIS**

**Conformity with Official Plan**

The subject property is designated Residential and is within the Urban Settlement Area of the City's Official Plan. The Official Plan directs new residential growth to the Urban Settlement Area where full municipal water and sanitary sewer services

are available or planned, and where intensification can be accommodated within the existing urban structure. The proposed rezoning from Rural Area Zone (RA) to Gentle Density Residential Zone (R2) supports this direction by aligning the property's land use permissions with the surrounding residential character and enabling modest infill development on appropriately sized lots.

The Official Plan requires that new development proceed on full municipal services and that the creation of new lots demonstrate servicing feasibility. This requirement will be satisfied through Section 9.4.4 of the Zoning By-law, which prevents the issuance of a building permit unless a lot is connected to municipal water and sanitary sewer, ensuring that future development on any future new lots conforms with the Plan's servicing policies. As confirmed by the City's Engineering Department and PUC, full municipal services in the form of sanitary sewer and municipal water are available to connect to.

The existing dwelling may continue on private well and septic as an established use, but any future lot creation from the retained parcel must demonstrate servicing compliance with the Official Plan and the applicable criteria under Section 51(24) of the *Planning Act*.

Overall, the proposed rezoning conforms with the Official Plan by promoting appropriate residential intensification within the Urban Settlement Area, supporting efficient use of existing and planned infrastructure, and ensuring that servicing considerations are addressed prior to development and lot creation. The amendment represents an orderly and serviceable form of urban residential growth consistent with the policies of the Official Plan.

#### **Conformity with Provincial Planning Statement 2024**

The PPS directs growth to settlement areas and requires that new residential development be supported by municipal water and sanitary sewer services where such services are available. The subject property is located within the City's Urban Settlement Area, where the PPS encourages residential intensification and efficient use of existing and planned infrastructure.

The proposed rezoning to R2 supports additional housing opportunities within the urban boundary and is consistent with PPS policies promoting compact, serviceable development. Although the existing dwelling will continue on private well and septic as an established condition, all new lots and future development will be required to connect to municipal services in accordance with Section 9.4.4 of the Zoning By-law. This ensures that development proceeds in a manner consistent with the PPS servicing hierarchy.

Overall, the proposal represents appropriate intensification within a serviced urban area and is consistent with the PPS

#### **Conformity with Growth Plan for Northern Ontario 2011**

The Growth Plan for Northern Ontario encourages municipalities to support compact, efficient, and sustainable settlement patterns, with a focus on optimizing

existing infrastructure and promoting a range of housing options within urban areas. The proposed rezoning to R2 enables modest residential infill within the City's Urban Settlement Area, where municipal services and infrastructure are available or planned.

By directing new residential development to a serviced urban location, the proposal supports the Growth Plan's objectives of strengthening existing communities, using land and resources efficiently, and providing additional housing opportunities within established neighbourhoods. The requirement that all new development connect to municipal water and sanitary sewer further aligns the proposal with the Plan's direction for service-efficient growth.

Overall, the amendment conforms to the Growth Plan for Northern Ontario by facilitating appropriately scaled, infrastructure-efficient residential development within the urban area.

## **COMMENTS**

This application seeks to transition the land use permissions on the subject property from rural residential to urban residential to facilitate additional residential development, while maintaining the existing dwelling on its own retained parcel.

A conceptual lot configuration has been provided showing the intended future lot pattern. The west portion of the property, identified as the "Proposed Lot Addition," is intended to be conveyed to the abutting corner lot fronting Foxborough Trail. The middle portion, identified as "Severed Portion 1," is rectangular in shape and proposes a frontage of 21.6 metres on Windsor Trail. The easterly portion, identified as "Severed Portion 2," is flag-shaped and also proposes a frontage of 21.6 metres. The "Retained" parcel will contain the existing dwelling and shed. These proposed lots do not meet the minimum lot area and frontage requirements of the existing Rural Area Zone (RA), therefore, the property owner is seeking to apply the Gentle Density Residential Zone (R2), which has smaller minimum lot standards appropriate for urban residential development.

The rezoning application does not itself create any new lots; lot creation occurs through the consent process under the *Planning Act*. Rezoning to R2 is, however, a prerequisite to enabling smaller urban-sized lots. The R2 zone permits a range of housing forms including single-detached dwellings, semi-detached dwellings, townhouses, and low-rise multi-unit dwellings not exceeding 2-storeys.

There are no specific development plans at this time, and the final lot configuration may change through the consent process provided it conforms to the minimum standards of the R2 zone.

The subject property is located at the urban edge of the City but lies within the Urban Settlement Area (USA) boundary identified in the Official Plan. The USA is the area within which the City directs growth, development, and municipal infrastructure investment, in contrast to rural areas where development typically occurs on larger lots serviced by private well and septic. Much of the surrounding

area within the USA is zoned R2, and the proposed rezoning will align the subject property with the prevailing land use pattern and policy direction for urban residential development. It also represents an initial step toward ensuring that this block transitions to full municipal servicing to support higher residential densities over time.

Servicing requirements for new residential development are secured through Section 9.4.4 of the Zoning By-law, which prohibits the issuance of a building permit for a dwelling unit unless the lot is fully serviced by municipal water and sanitary sewer. As a result, future development on the proposed new lots cannot proceed without the installation of municipal services.

The retained parcel is not required to connect to municipal services at this stage; however, the property owner will be required to demonstrate that the size and configuration of the retained lot are sufficient to safely accommodate the existing well and septic system. Any future consent application that establishes the retained parcel's boundaries will be reviewed under Section 51(24) of the *Planning Act* and, among other things, will be required to demonstrate either:

1. that the retained parcel has sufficient area to accommodate a private well and septic system in accordance with the Ontario Building Code and Algoma Public Health requirements, or
2. that the retained parcel will be connected to municipal water and sanitary sewer.

Municipal water and sewer are available within the municipal right-of-way adjacent to the site, and it is feasible to connect future lots (and, ultimately, the retained parcel) to City services. All costs associated with new service connections, laterals, and related works will be borne by the applicant.

Overall, the Zoning By-law, consent, and building permit processes collectively ensure that servicing requirements are addressed before any new development proceeds. Staff are satisfied that the proposed rezoning aligns with the Official Plan and the Provincial Planning Statement and supports orderly, serviceable residential development within the Urban Settlement Area.

## **CONSULTATION**

### **Public Notice of Council Meeting**

Public notices were mailed to all property owners within the legislated 120 metres of the subject property, posted on the city website, and placed as an advertisement in the Sault Star on Saturday, December 20, 2025.

At the time of drafting this report, Planning staff received no public comments.

### **Application Circulation**

As part of the application review, this proposal was circulated to City divisions and external agencies for detailed technical review and comment. Comments received are as follows:

*Sault Ste. Marie Conservation Authority:*



It was noted that the subject property is located within an area under their jurisdiction, and despite no concerns or objections, a permit and site plan review of a development proposal will be required from their office prior to the issuance of a building permit.

*PUC:*

It was confirmed that the water distribution system is available from the watermain on Windsor Trail to service the subject property and potential future residential lots.

It is advised that the property owner consult with PUC Services Inc. in the early planning stages of electrical and water servicing for the development.

*Engineering Department:*

Engineering identified several site-specific drainage considerations on the property, including existing drainage features and outlets that may be affected by future development. Given the transition from rural to urban residential permissions, additional development could alter grading and increase stormwater runoff, and therefore, it is appropriate to secure a grading and drainage review prior to new development proceeding.

Planning staff therefore recommend a site-specific special exception requiring that, prior to the issuance of any building permit for new development, the owner submit a Grading and Drainage Plan and Stormwater Brief, prepared by a qualified professional, to the satisfaction of the Director of Engineering. The applicant has indicated that they intend to obtain consent to sever the lots and sell them, and that they do not intend to construct dwellings on the lands themselves. If severance proceeds prior to development, the required grading/drainage and stormwater submissions will be secured through conditions of consent. The applicant has been advised of these submission requirements.

The remaining Engineering comments relate to servicing and access implementation, including connections to existing sanitary mains and public road, and the required permitting process.

**FINANCIAL IMPLICATIONS**

Approval of this application will not result in any incremental changes to municipal finances.

**STRATEGIC PLAN / POLICY IMPACT**

The proposed rezoning supports the City's Strategic Plan by promoting efficient, compact growth within the Urban Settlement Area, where municipal services and infrastructure already exist. This approach contributes to more sustainable land use patterns and reduces pressure to extend servicing into rural areas. By directing development to a serviced urban location, the proposal helps lower long-term infrastructure demands and supports climate change objectives related to reducing vehicle dependency, minimizing land consumption, and encouraging more efficient use of existing municipal assets

## **SUMMARY**

The applicant is proposing to rezone the property from Rural Area Zone (RA) to Gentle Density Residential Zone (R2) so that any future severances can create smaller, urban-sized residential lots in accordance with R2 standards.

The rezoning does not itself create any new lots, rather, it is a prerequisite to a future consent application to the Committee of Adjustment, where the detailed lot pattern will be considered.

The property is located within the City's Urban Settlement Area, and any new lots created in the future will be required to connect to municipal water and sanitary sewer services.

The retained parcel containing the existing dwelling may continue on private well and septic, but any future consent affecting its boundaries must demonstrate that it can safely accommodate an on-site well and septic system in accordance with applicable standards, or that it will be connected to municipal services.

During the public notification and departmental circulation process, no objections were raised. To address site-specific drainage considerations, the applicant will be required to submit a grading and drainage plan with a stormwater report to the satisfaction of the Director of Engineering.

Planning staff support the approval of this application

## **RECOMMENDATION**

It is therefore recommended that Council take the following action:

Rezone the subject property (460 Old Garden River Road) from Rural Area Zone (RA) to Gentle Density Residential Zone (R2) with a Special Exception with the following provision:

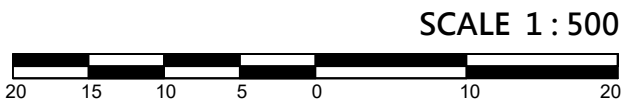
1. That prior to any development or site alteration on the subject property, the Owner submits a grading and drainage plan with a stormwater report, prepared by a qualified professional, to the satisfaction of the Director of Engineering or their designate.

And that the Legal Department be requested to prepare the necessary by-law(s) to effect the same.

Respectfully submitted,

Jonathan Kircal  
Intermediate Planner  
705.759.6227  
[j.kircal@cityssm.on.ca](mailto:j.kircal@cityssm.on.ca)

SKETCH  
FOR DEVELOPMENT DISCUSSION PURPOSES  
**460 OLD GARDEN RIVER ROAD**  
CITY OF SAULT STE MARIE



METRIC  
DISTANCES SHOWN ON THIS SKETCH ARE IN METRES AND CAN  
BE CONVERTED TO FEET BY DIVIDING BY 0.3048.

**NOTE**  
RETAINED OPTION 1 :  
ESTABLISHED BY SETTING ZONING BY-LAW 2005-150 SETBACKS FROM  
DWELLING WITH ASSUMPTION THAT SHED IS DEMOLISHED.

RETAINED OPTION 2 :  
ESTABLISHED BY SETTING ZONING SETBACKS FROM SHED.

**CAUTION**  
THIS IS NOT A PLAN OF SURVEY AND SHALL NOT BE USED EXCEPT FOR  
THE PURPOSE INDICATED IN THE TITLE BLOCK

LEGEND		
■	DENOTES	FOUND MONUMENT
IB	"	IRON BAR
SSIB	"	SHORT STANDARD IRON BAR
TGI	"	TULLOCH GEOMATICS INC.
PIN	"	PROPERTY IDENTIFICATION NUMBER
OUP	"	UTILITY POLE
○AN	"	ANCHOR
—OH—	"	OVERHEAD UTILITY LINE

THE FIELD MEASUREMENTS WERE COMPLETED ON THE 15TH DAY  
OF APRIL, 2025.

June 11th, 2025.  
DATE

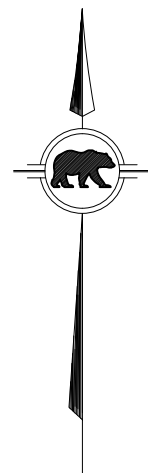
BILL WEBB  
ONTARIO LAND SURVEYOR

© MONUMENT-URSO SURVEYING LTD, 2025. "THIS SKETCH IS PROTECTED BY COPYRIGHT"

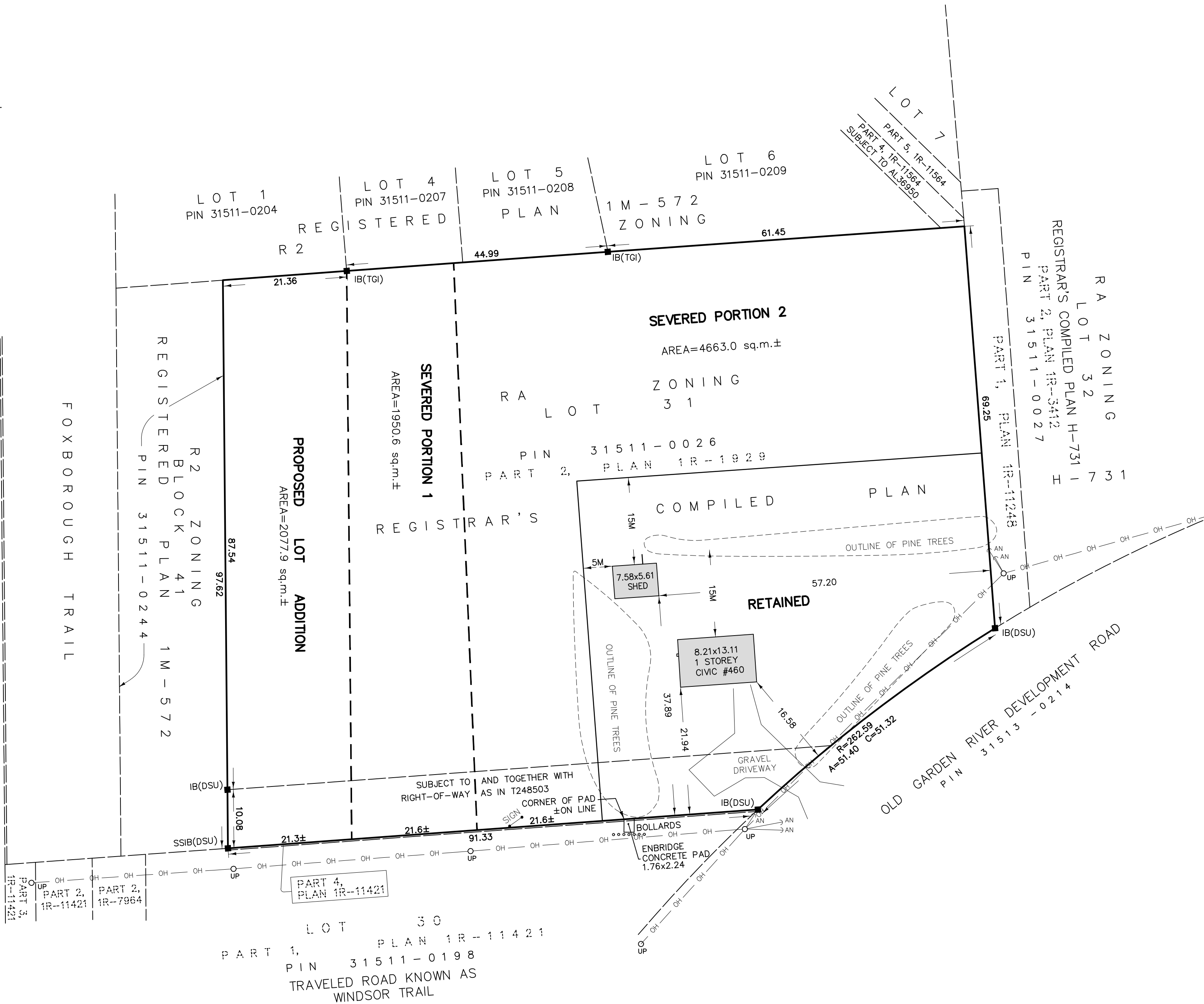
**Monument-Urso Surveying Ltd.**  
Ontario Land Surveyors | Canada Land Surveyors  
1755 WOODWARD DRIVE, SUITE 200  
OTTAWA, ON K2C 0P9  
536 C FOURTH LINE EAST  
SAULT STE. MARIE ON, P6A 6J8

TEL: (613) 800-1583  
TEL: (705) 254-7851  
FAX: (705) 254-5571

DRAWN: WSM	FIELD: SM/C/L	FILE No:
PROCESSED: WSM	CHECKED: BW	S-25-10028



REGISTRAR'S COMPILED PLAN H-731








**SUBJECT  
PROPERTY**

## Application A-12-25-Z: Aerial Image



### Planning and Enterprise Services

Community Development & Enterprise Services Department  
City of Sault Ste. Marie  
99 Foster Drive, Sault Ste Marie, ON P6A 5X6  
saultstemarie.ca | 705-759-5368 | planning@cityssm.on.ca

 Subject Property  
 Parcel Fabric

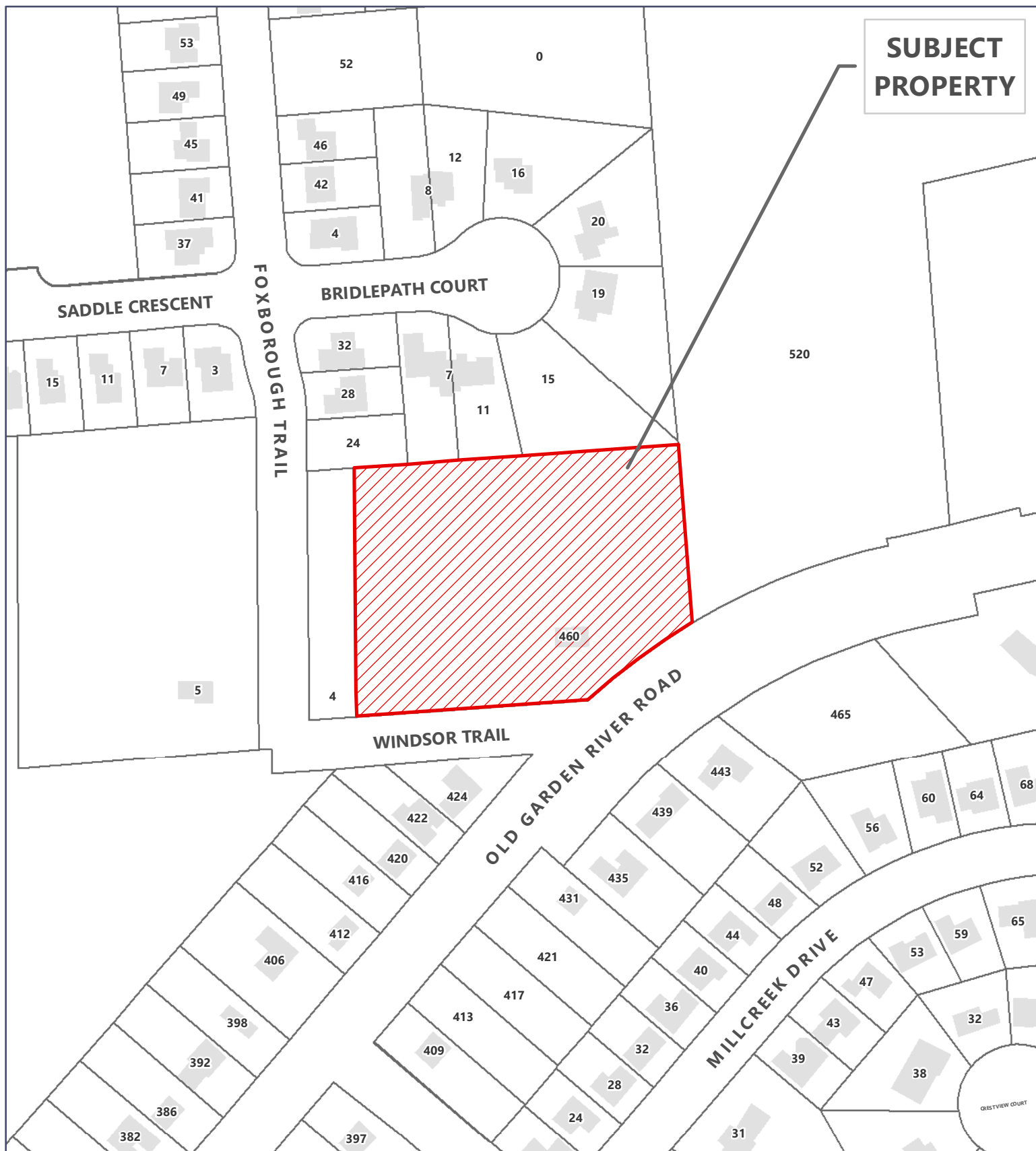
## Property Information

Civic Address: 460 Old Garden River Rd.  
Roll No.: 030075016020000  
Map No.: 100/1-114  
Date Created: November 28, 2025

0 30 60 m 1:2,000  
This map is for general reference only  
Orthophoto: 2022







**SUBJECT  
PROPERTY**

## Application A-12-25-Z: Subject Property

## Property Information



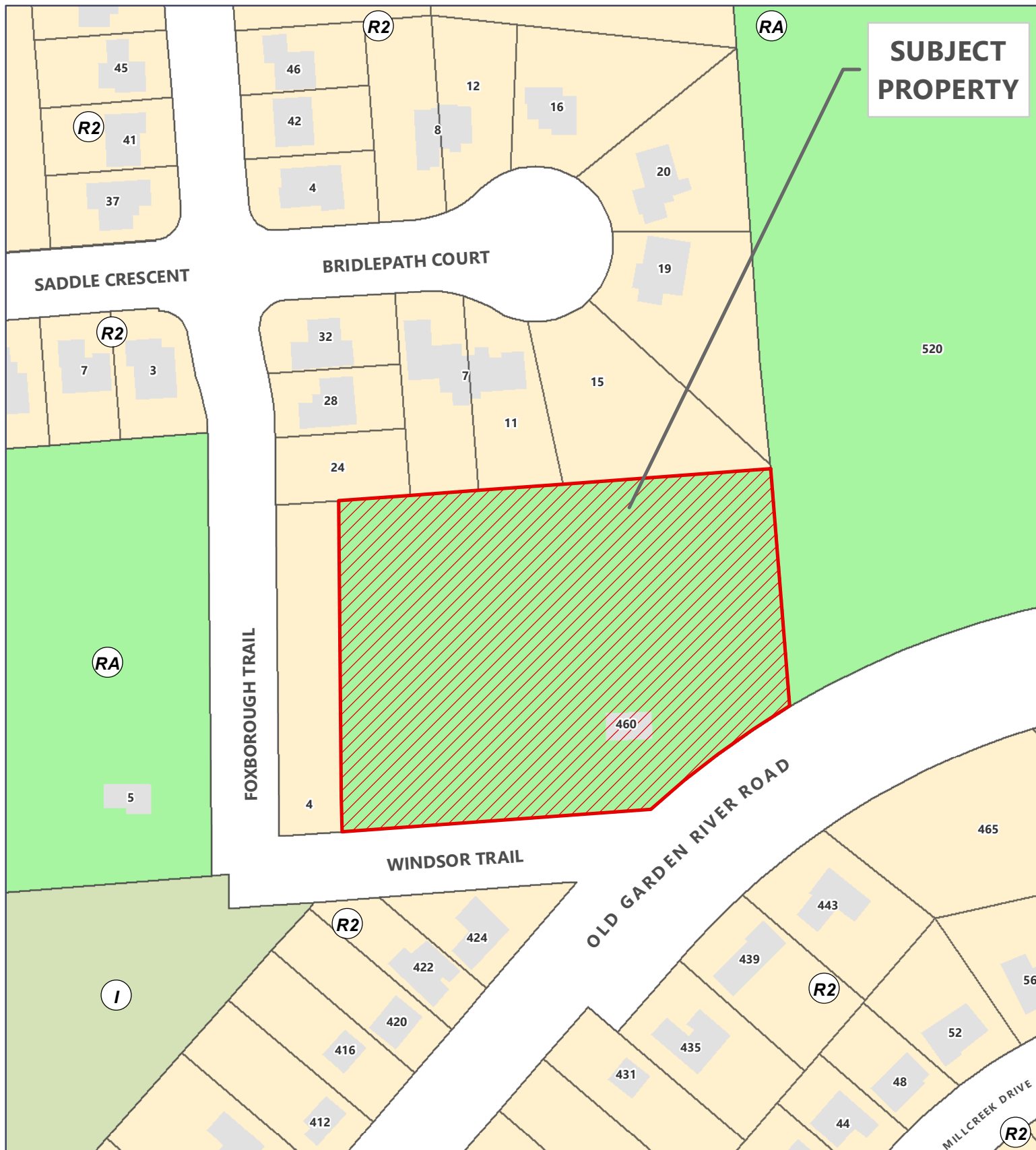
### Planning and Enterprise Services

Community Development & Enterprise Services Department  
City of Sault Ste. Marie  
99 Foster Drive, Sault Ste Marie, ON P6A 5X6  
saultstemarie.ca | 705-759-5368 | planning@cityssm.on.ca

- Subject Property
- Parcel Fabric
- Residential
- Commercial/Industrial

Civic Address: 460 Old Garden River Rd.  
Roll No.: 030075016020000  
Map No.: 100/1-114  
Date Created: November 28, 2025

0 30 60 m 1:2,000  
This map is for general reference only.



## Application A-12-25-Z: Existing Zoning

## Property Information



**SAULT STE. MARIE**  
**Planning and Enterprise Services**  
 Community Development & Enterprise Services Department  
 City of Sault Ste. Marie  
 99 Foster Drive, Sault Ste Marie, ON P6A 5X6  
 saultstemarie.ca | 705-759-5368 | planning@cityssm.on.ca

C1 - Traditional Commercial Zone	R3 - Low Density Residential Zone
C2 - Central Commercial Zone	R4 - Medium Density Residential Zone
CT2 - Commercial Transitional Zone	R5 - High Density Residential Zone
C3 - Riverfront Zone; C3hp	R6 - Mobile Home Residential Zone
C4 - General Commercial Zone; C4hp	I - Institutional Zone
C5 - Shopping Centre Zone	EM - Environmental Management Zone
HZ - Highway Zone	PR - Parks and Recreation Zone
M1 - Light Industrial Zone	RA - Rural Area Zone
M2 - Medium Industrial Zone; M2hp	RP - Rural Precambrian Uplands Zone
M3 - Heavy Industrial Zone	REX - Rural Aggregate Extraction Zone
R1 - Estate Residential Zone	AIR - Airport Zone
R2 - Residential Medium Density Zone	Named Use - Commercial Dock

Page 110 of 127

Civic Address: 460 Old Garden River Rd.  
 Roll No.: 030075016020000  
 Map No.: 100/1-114  
 Date Created: November 28, 2025

0 25 50 m 1:1,500  
 This map is for general reference only.



Subject: Rezoning Application: A-01-26-Z (460 Old Garden River Road)

Sault Ste Marie Region Conservation Authority (SSMRCA) Comments:

The subject property is located within an area that is regulated regarding: O. Reg. 41/24: Prohibited Activities, Exemptions and Permits under the Conservation Authorities Act, R.S.O. 1990, c.27.

SSMRCA does not have any concerns or objections with this rezoning application. Any future proposed development requires a site plan review and may require a permit from SSMRCA.

If you require further information or clarification, please contact our office,

Kind regards,

**Gerard Lavoie** (he/him)

GIS Applications Specialist / DWSP Program Manager

Sault Ste. Marie Region Conservation Authority

1100 Fifth Line East, Sault Ste. Marie ON P6A 6J8

705-946-8530 ext. 1004 [GLavoie@ssmrca.ca](mailto:GLavoie@ssmrca.ca)

December 11, 2025

Peter Tonazzo  
Director of Planning  
The Corporation of the City of Sault Ste. Marie  
99 Foster Drive  
Sault Ste. Marie, ON P6A 5X6

Email: [j.kircal@cityssm.on.ca](mailto:j.kircal@cityssm.on.ca)

Dear Peter:

Re: 460 Old Garden River Rd – Application No. #A-01-26-Z

With regards to the above referenced rezoning application, please refer to the below comments:

- PUC Distribution Inc. has no concerns with the proposed rezoning application.
- The Public Utilities Commission of the City of Sault Ste. Marie has no comments. The water distribution system is available to service the subject property and future residential lots.

We would also like to take the opportunity to request that the developer reach out to us early in the planning stages with respect to electrical and water servicing for the development.

Yours truly,  
PUC SERVICES INC.



Mitchell Paradis, P.Eng.  
Senior Manager, Engineering

MP\*km



Engineering does not object to the proposed rezoning of this property. We do however have the following comments:

- The potential property owner should be aware that there's an existing drainage agreement involving the properties to the north protecting a rear yard swale that discharges into a ditch along subject property.
- A drainage agreement may be required. This along with servicing and grading details can be addressed during the future severance application.
- An exiting ditch crosses the southwestern part of Severed Portions 1 and 2, and discharges to Windsor Trail. Another existing ditch crosses the north eastern part of Severed Portions 1 and 2, and discharges into a catchbasin on the neighbouring property to the east that flows to Old Garden River Road.
- No sanitary or storm service laterals are available along Windsor Trail, however, there are mains in the right-of-way that can be tied into.
- Curb cuts will be required along Windsor Trail.
- Any work within the municipal right of way will require a Municipal Consent Permit.
- There's a one-foot reserve along Windsor Trail that can be removed to connect to existing services provided costs owed to the Developer of Windsor Trails are paid by the future owners.

**Jerry Tulloch**

Engineering Intern

Engineering Division

Public Works and Engineering Services

705.759.5329 [j.tulloch@cityssm.on.ca](mailto:j.tulloch@cityssm.on.ca)

**CITY OF SAULT STE. MARIE**

99 Foster Drive, Sault Ste. Marie, ON P6A 5X6

**saultstemarie.ca**

# NOTICE OF APPLICATION AND PUBLIC MEETING

Date: January 12, 2026

Time: 5:00 p.m.

Civic Centre, Council Chambers

99 Foster Drive

**TAKE NOTICE THAT** the Council of The Corporation of the City of Sault Ste. Marie will hold a Public Meeting on **Monday, January 12, 2026** at 5:00 p.m. to consider a proposed amendment to Zoning By-Law No. 2005-150 under Section 34 of The Planning Act, Chap. P.13, R.S.O.1990, as amended. Rogers TV will broadcast this meeting and may be viewed on Rogers TV Community Programming Channel, Sootoday.com and on the City's YouTube Channel <https://www.youtube.com/saultstemarieca>

Any person wishing to present at the public meeting may do so electronically or in person. Electronic participants must contact the City Clerk at [cityclerk@cityssm.on.ca](mailto:cityclerk@cityssm.on.ca) or 705-759-5388 to register as a presenter. Registered presenters will be provided with instructions as to how to join the meeting in advance Any written submissions received in advance of the meeting will be included with Council's Agenda.

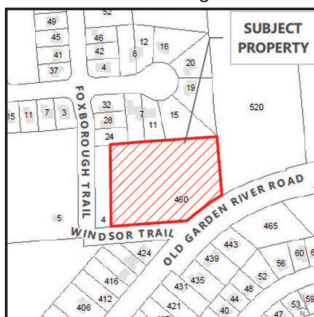
## ADDRESS: 460 OLD GARDEN RIVER ROAD

Application Number: A-1-26-Z

Applicant: Brian Meredith

## PURPOSE

The applicant, Brian Meredith, has submitted an application to rezone the subject property from Rural Area Zone (RA) to Gentle Density Residential Zone (R2) to facilitate future residential development.



## PROPOSED CHANGE

Rezone the subject property from Rural Area Zone (RA) to Gentle Density Residential Zone (R2).

## HAVE YOUR SAY

Input on the proposed Zoning By-Law amendment is welcomed and encouraged. You can provide input by making a written submission or by making a public presentation.

## MORE INFORMATION

The application may be reviewed in the Planning Division, Level 5, Civic Centre, 99 Foster Drive. The Report of the Planning Division will be available as part of the Council Agenda on the City's website at 4:30 p.m. on **Thursday, January 8, 2026** and in person on **Friday, January 9, 2026**, during regular office hours in the Planning Division. Digital and physical copies of the report are available upon request. Inquiries should be directed to Jonathan Kircal, Planning Division, at 705.759.6227 or [j.kircal@cityssm.on.ca](mailto:j.kircal@cityssm.on.ca) please refer to the application file number.

## WRITTEN SUBMISSION

To provide input in writing, or request notice if the proposed application is approved, please submit a letter to Jonathan Kircal, Planning Division, 99 Foster Drive, Sault Ste. Marie, ON P6A 5X6, or e-mail to [j.kircal@cityssm.on.ca](mailto:j.kircal@cityssm.on.ca) with your name, address and application file number on or before **Monday, January 12, 2026**.

If you wish to be notified of the Council of the City of Sault Ste. Marie decision to adopt or refuse the approval of an application, you must make a written request to the Planning Division at the address noted above.

## LEGAL NOTICE CONCERNING YOUR RIGHT TO APPEAL

### Pursuant to Section 34 of the Planning Act, 1990

As per the Planning Act, appeal rights are only provided to specified persons, public bodies, applicants, registered owners of any land to which the by-law and/or plan would apply to, the Minister, and the appropriate approval authority.

If a specific person, public body, registered owner of a subject property does not make oral submission at a public meeting or make written submission to the City of Sault Ste. Marie before the By-law is passed, the specified person, public body or registered owner of a subject property may not be entitled to appeal the decision of the Council of the City of Sault Ste. Marie to the Ontario Land Tribunal.

If a person or public body does not make oral submissions at a public meeting, or make written submissions to the City of Sault Ste. Marie before the By-law is passed, the person or public body may not be added as a party to the hearing of an appeal before the Ontario Land Tribunal unless, in the opinion of the Tribunal, there are reasonable grounds to add the person or public body as a party.

# THE CORPORATION OF THE CITY OF SAULT STE. MARIE

## BY-LAW 2026-1

**TRAFFIC:** A by-law to consolidate amendments to Traffic By-law 77-200.

**THE COUNCIL** of The Corporation of the City of Sault Ste. Marie, pursuant to the provisions of Section 10 of *The Municipal Act, 2001*, S.O. 2001, c. 25 and amendments thereto **ENACTS** as follows:

1. **BY-LAW 77-200 SCHEDULES AMENDED**

Schedules A to Z inclusive and Schedule AA to Traffic By-law 77-200 are amended by listing the items alphabetically in each respective schedule.

2. **SCHEDULES**

Schedules A, AA, B, C, D, E, F, G, H, I, J, K, L, M, N, O, P, Q, R, S, T, U, V, W, X, Y, Z of By-law 77-200 form part of By-law 2026-1 and By-law 77-200.

3. **EFFECTIVE DATE**

This by-law is effective from the date of its final passing.

**PASSED** in open Council this 12th day of January, 2026.

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**MAYOR – MATTHEW SHOEMAKER**

---

**DEPUTY CITY CLERK – MADISON ZUPPA**

**CORPORATION OF THE CITY OF SAULT STE. MARIE**

**BY-LAW 2026-2**

**APPOINTMENT:** A by-law to appoint Andrew Griffa and Sai Kiran Chipalthurthi as Building Inspectors.

**THE COUNCIL** of the Corporation of the City of Sault Ste. Marie, pursuant to *Municipal Act, 2001, c. 25* **ENACTS** as follows:

1. **APPOINTMENT – BUILDING INSPECTORS**

Andrew Griffa and Sai Kiran Chipalthurthi are hereby appointed as Building Inspectors.

2. **EFFECTIVE DATE**

This by-law becomes effective on January 12<sup>th</sup>, 2026.

**PASSED** in open Council this 12<sup>th</sup> day of January, 2026.

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**MAYOR – MATTHEW SHOEMAKER**

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**DEPUTY CITY CLERK – MADISON ZUPPA**

lv\\citydata\\LegalDept\\Legal\\Staff\\COUNCIL\\BY-LAWS\\2026\\2026-2 Appointment of Building Inspectors.docx

## THE CORPORATION OF THE CITY OF SAULT STE. MARIE

### BY-LAW NO. 2026-3

**ZONING:** A by-law to amend Sault Ste. Marie Zoning By-laws 2005-150 and 2005-151 concerning lands located at 304 Industrial Park Crescent (Part Lot 1 Registrar's Compiled Plan H744 Tarentorus, Parts 1 and 2 1R14259; Subject to an easement in gross over Part 2 1R14259 as in AL297751; City of Sault Ste. Marie) (1584836 Ontario Inc. o/a First General Services – Rico Briglio/David Toppan).

**THE COUNCIL** of The Corporation of the City of Sault Ste. Marie, pursuant to section 34 of the *Planning Act*, R.S.O. 1990, c. P.13 and amendments thereto, **ENACTS** as follows:

1. **304 INDUSTRIAL PARK CRESCENT ; LOCATED ON THE EAST SIDE OF INDUSTRIAL PARK CRESCENT, SOUTH OF THIRD LINE EAST AND EAST OF THE INDUSTRIAL COURT A AND INDUSTRIAL PARK CRESCENT INTERSECTION; CHANGE FROM PR TO M2.S WITH A "SPECIAL EXCEPTION"**

The zone designation on the lands described in Section 2 of this by-law, which lands are shown on Map 98/1-112 of Schedule "A" to By-law 2005-150, is changed from PR (Parks and Recreation) zone to M2.S (Medium Industrial) zone with a "Special Exception".

2. **BY-LAW 2005-151 AMENDED**

By-law 2005-151 is amended by adding section (446) and heading as follows:

**"(446) – 304 Industrial Park Crescent**

Despite the provisions of By-law 2005-150, the zone designation on the lands located on the east side of Industrial Park Crescent, south of Third Line East, and east of the Industrial Court A and Industrial Park Crescent intersection and having civic no. 304 Industrial Park Crescent and outlined and marked "Subject Property" on the map attached as Schedule 446 hereto is changed from PR (Parks and Recreation) zone to M2.S (Medium Industrial) zone with the following special provision:

1. That prior to any development or site alteration on the subject property, the Owner submits a grading and drainage plan with a stormwater brief, prepared by a qualified professional and approved by the Director of Engineering or their designate.”

3. **SCHEDULE “A”**

Schedule “A” hereto forms a part of this by-law.

4. **CERTIFICATE OF CONFORMITY**

It is hereby certified that this by-law is in conformity with the Official Plan for the City of Sault Ste. Marie authorized and in force on the day of the passing of this by-law.

PASSED in Open Council this 12th day of January, 2026.

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**MAYOR – MATTHEW SHOEMAKER**

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**DEPUTY CITY CLERK – MADISON ZUPPA**

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SCHEDULE "A" TO BY-LAW 2026-3 AND  
SCHEDULE 446 TO BY-LAW 2005-151



# THE CORPORATION OF THE CITY OF SAULT STE. MARIE

## BY-LAW NO. 2026-4

**DEVELOPMENT CONTROL:** A by-law to designate the lands located at 304 Industrial Park Crescent (Part Lot 1 Registrar's Compiled Plan H744 Tarentorus, Parts 1 and 2 1R14259; Subject to an easement in gross over Part 2 1R14259 as in AL297751; City of Sault Ste. Marie) an area of site plan control (1584836 Ontario Inc. o/a First General Services – Rico Briglio/David Toppan).

**THE COUNCIL** of The Corporation of the City of Sault Ste. Marie **ENACTS** as follows:

1. **DEVELOPMENT CONTROL AREA**

The lands described on Schedule "A" attached hereto are hereby designated to be an area of site plan control pursuant to section 41 of the *Planning Act*, R.S.O. 1990, c. P. 13 and amendments thereto.

2. **SITE PLAN POWERS DELEGATED**

The Council hereby delegates to the Planning Director or his/her designate for the City of Sault Ste. Marie, Council's powers to enter into a site plan agreement dealing with any of the works or matters mentioned in Section 41 of the *Planning Act* as amended, for the lands shown as Subject Property on the map attached as Schedule "A" to this by-law.

3. **SCHEDULE "A"**

Schedule "A" hereto forms a part of this by-law.

4. **PENALTY**

Any person who contravenes this by-law including the obligations pursuant to the agreement entered into under the authority of this by-law is liable upon conviction therefore to penalty provisions as contained in the *Planning Act* and the *Municipal Act, 2001*.



5. **EFFECTIVE DATE**

This by-law takes effect from the date of its final passing.

PASSED in open Council this 12<sup>th</sup> day of January, 2026.

---

**MAYOR – MATTHEW SHOEMAKER**

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**DEPUTY CITY CLERK – MADISON ZUPPA**

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Industrial Park Crescent.docx

# SCHEDULE "A" TO BY-LAW 2026-4



**THE CORPORATION OF THE CITY OF SAULT STE. MARIE**

**BY-LAW NO. 2026-5**

**STREET ASSUMPTIONS:** A by-law to assume for public use and establish as public streets various parcels of land conveyed to the City.

**THE COUNCIL** of The Corporation of the City of Sault Ste. Marie, pursuant to the *Municipal Act, 2001*, S.O. 2001, c. 25, **ENACTS** as follows:

1. **STREETS ESTABLISHED AND ASSUMED**

The Corporation of the City of Sault Ste. Marie hereby assumes for public use and establishes as public streets, the streets or parts of streets more particularly described in Schedule "A" attached to this by-law.

2. **SCHEDULE "A"**

Schedule "A" hereto forms part of this by-law.

3. **EFFECTIVE DATE**

This by-law takes effect on the date of its final passing.

**PASSED** in open Council this 12<sup>th</sup> day of January, 2026.

---

**MAYOR – MATTHEW SHOEMAKER**

---

**DEPUTY CITY CLERK – MADISON ZUPPA**

## **SCHEDULE "A" TO BY-LAW 2026-5**

### **1. 556 SECOND LINE EAST**

PIN 31561-0002 (LT)  
PT LT 39 RCP H744 TARENTORUS PT 2 1R5971; SAULT STE. MARIE

### **2. QUEEN STREET EAST**

PART PIN 31518-0002 (LT)  
PART 1 BEING PART OF LOTS 1 AND 2 CONCESSION 1 PLAN 1R-14274; SAULT STE. MARIE

### **3. SECOND LINE WEST**

PIN 31582-0034 (LT)  
PT LT 30 PL 12898 KORAH PT 4 1R7754; SAULT STE. MARIE

# THE CORPORATION OF THE CITY OF SAULT STE. MARIE

## BY-LAW 2026-6

**VACANT HOME TAX:** A by-law to amend By-law 2024-168 (being a by-law to establish a vacant home tax in the City of Sault Ste. Marie).

**THE COUNCIL** of The Corporation of the City of Sault Ste. Marie, pursuant to the provisions of subsection 10(2) *The Municipal Act, 2001*, S.O. 2001, c. 25 and amendments thereto **ENACTS** as follows:

### 1. **AMENDMENTS TO VACANT HOME TAX BY-LAW 2024-168**

Vacant Home Tax By-law 2024-168 is amended as follows:

#### **SECTION 1 – DEFINITIONS**

Add the definition of Major Repairs and Renovations as follows:

“Major Repairs or Renovations” means construction, alteration, repair, or demolition work that requires building permits to be issued by the City and this work renders the residential property unoccupiable and unfit for normal use for at least 183 days of the Taxation Year as the dwelling lacks one or more essential facilities or conditions required for lawful and safe occupancy including sanitary facilities; kitchen or food-preparation area; electrical, plumbing, heating, or mechanical systems, structural integrity, fire separation or weatherproofing; or safe and unobstructed access to and egress from the dwelling. Routine maintenance, cosmetic improvements, or any work that could reasonably be carried out while the dwelling remains lawfully occupied does not constitute major repairs or renovations.”

#### **SECTION 5 – EXEMPTIONS**

Remove and replace subsection 5(b) as follows:

“The residential unit is undergoing major repairs or renovations as defined in Section 1 of this By-law and the following conditions have been met:

- i. Occupation and normal use of the residential property is prevented by the construction, alternation, repair, or demolition work for at least 183 days of the Taxation Year claimed as the dwelling lacks one or more essential facilities or conditions required for lawful and safe occupancy;
- ii. All requisite building permits under the Ontario Building Code Act were issued by the City before or during the Taxation Year claimed and any other

applicable permits were issued by different authorities such as Electrical Safety Authority or the Sault Ste. Marie Conservation Authority; and,

- iii. The major repairs or renovations are being actively and diligently carried out without unreasonable and unnecessary delay for the majority of the Taxation Year claimed.

This exemption can only be claimed for one taxation year within every five consecutive taxation years and the property owner is required to provide supporting documentation which may include valid and active building permits, permits from different authorities, and evidence of work being conducted including photographs, inspection reports, work orders, or contractor receipts and invoices.”

Remove and delete subsection 5(c) being the following:

“In the judgment of the Chief Building Official, the unit is otherwise uninhabitable for reasons beyond the Owner’s control.”

## 2. **EFFECTIVE DATE**

This by-law is effective from the date of its final passing with these amendments applying to the Declaration of Occupancy Status Forms submitted for the taxation year of 2025.

**PASSED** in open Council this 12<sup>th</sup> day of January, 2026.

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**MAYOR – MATTHEW SHOEMAKER**

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**DEPUTY CITY CLERK – MADISON ZUPPA**

**THE CORPORATION OF THE CITY OF SAULT STE. MARIE**

**BY-LAW 2026-7**

**APPOINTMENTS:** (A1.3) A by-law to appoint Naomi Thibault as Fire Chief.

**THE COUNCIL** of The Corporation of the City of Sault Ste. Marie pursuant to section 6 of the *Fire Protection and Prevention Act*, 1997, **ENACTS** as follows:

1. **APPOINTMENT – FIRE CHIEF**

Naomi Thibault is hereby appointed as Fire Chief.

2. **REPEAL OF BY-LAW 2017-159**

By-law 2017-159 is hereby repealed.

3. **EFFECTIVE DATE**

This by-law becomes effective January 12, 2026.

**PASSED** in open Council this 12<sup>th</sup> day of January, 2026.

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**MAYOR – MATTHEW SHOEMAKER**

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**DEPUTY CITY CLERK – MADISON ZUPPA**