

**MINUTES  
CITY OF IQALUIT  
FINANCE  
COMMITTEE OF THE WHOLE MEETING #02  
SEPTEMBER 29, 2020 at 6:00 p.m.  
CITY COUNCIL CHAMBERS**

**PRESENT FROM COUNCIL**

Councillor Kyle Sheppard, Chair  
Mayor Kenny Bell  
Deputy Mayor Janet Brewster  
Councillor Romeyn Stevenson  
Councillor Joanasi Akumalik  
Councillor Sheila Flaherty, via Teleconference  
Councillor Simon Nattaq  
Councillor Solomon Awa

**ABSENT**

Councillor Malaiya Lucassie

**PRESENT FROM ADMINISTRATION**

Amy Elgersma, Chief Administrative Officer  
Tammy Ernst-Doiron, City Clerk  
Geoff Spriggs, Director of Emergency Services/Fire Chief  
Stephanie Clark, Director of Recreation  
Jeanie Eeseemailee, Senior Interpreter/Translator

**ADOPTION OF AGENDA**

Change:  
Finance Committee of the Whole Meeting #02 not #03

**Motion #FIN20-05**

Moved by: Councillor Akumalik  
Seconded by: Deputy Mayor Brewster

Adoption of agenda as amended.

**Unanimously Carried**

**1. MINUTES**

None

2. **DECLARATION OF INTEREST**

None

3. **DELEGATIONS**

None

4. **DEFERRED BUSINESS AND TABLED ITEMS**

None

5. **NEW BUSINESS**

a) **Request for Decision – Property Tax Exemption Request – Uquutaq Society**

Amy Elgersma, Chief Administrative Officer, explained that a letter was received from the Uquutaq Society requesting an exemption from their property taxes for the new buildings they have purchased. The following are the properties:

- Lot 4, Block 44, Plan 4625, Building 1077 – men’s shelter and transitional housing.
  - Taxation assessed for 2020 (building not complete) - \$15,563.05
- Lot 5, Block 44, Plan 4625, Building 1079 – affordable housing and program space for the shelter
  - Taxation assessed for 2020 - \$30,102.49

Ms. Elgersma advised that under the *Societies Act*, exemptions do not include land, improvement or mobile unit that is used as a residence. Staff were unable to confirm before the meeting the clarification as to whether housing space is considered a residence.

**Motion #FIN20-06**

Moved by: Mayor Bell

Seconded by: Deputy Mayor Brewster

Committee recommends to Council to:

1. Adopt a by-law amendment to exempt the Uquutaq Society from property taxes on Lot 4, Block 44, Plan 4625, Building 1077 – men’s shelter and transitional housing.
2. Direct staff to look at an affordable housing tax bracket / class.

**For – Bell, Brewster, Stevenson, Akumalik, Flaherty**  
**Opposed – Nattaq, Awa**  
**Carried**

Councillor Awa commented that the Uquutaq Society is a non-profit organization and felt that all non-profit organizations should be treated equally regarding tax exemptions.

Councillor Sheppard explained that each group is treated differently as there are different levels of government supporting organizations in various ways. The City does not provide any direct financial support to homelessness and providing a property tax exemption would be the only direct financial support.

Ms. Elgersma advised that through the by-law, the City does offer property tax exemptions to other registered non-profit organizations.

Ms. Elgersma noted that if the property tax exemption is approved, the by-law would be amended to include the organization, which would be presented at the next Council meeting. The schedule in the by-law will show the list of groups that are exempt from property taxes at this time.

Councillor Stevenson asked for clarification and whether or not By-law No. 669 is reviewed yearly as it pertains to the schedule that lists the groups who receive property tax exemptions.

Ms. Elgersma advised that all the groups will remain on the schedule unless Council decides to remove a group(s), which must be done through a by-law amendment.

Councillor Stevenson noted that in future years, the use of the building could change, which may require removing the property from the property tax exemption. Therefore, he suggested that the by-law be reviewed periodically to ensure all properties on the schedule are compliant with the by-law.

Ms. Elgersma advised that the Committee could recommend that the by-law be amended to include a review on a time schedule.

Deputy Mayor Brewster suggested that the Uquutaq Society list the property tax exemption as an in-kind contribution.

**Motion #FIN20-07**

Moved by: Councillor Stevenson

Seconded by: Mayor Bell

Committee recommends to Council to direct Administration to develop options for an amendment to By-law No. 669 that includes review timelines for "Schedule A".

**Unanimously Carried**

Comments were made in favour of both three and five years to review "Schedule A" of By-law No. 669.

Councillor Stevenson noted that he chose three years because of the term of office for councillors, which would allow the schedule to be reviewed by each sitting Council during their term.

Councillor Sheppard pointed out that Council could review the schedule more frequently as it is not a review of the by-law, only a review of the schedule, to ensure all the groups are compliant with the by-law.

Mayor Bell agreed that the schedule should be reviewed more frequently.

Councillor Sheppard asked staff to present options regarding the timeframe to review "Schedule A" of By-law No. 669.

#### **b) 2020 Mid-year Financial Statements**

Amy Elgersma, Chief Administrative Officer, advised that the mid-year financial statements were prepared by Lester Landau, who worked with the financial team to ensure everything was completed.

Councillor Sheppard commented that the financial statements show that the City is doing good financially in light of COVID-19.

Councillor Akumalik noted that bad debts relating to ambulance service by foreign visitors who require emergency medical services has always been an issue, as the fees are not collected. He asked if this matter has been dealt with. Councillor Akumalik also asked what other items are included in bad debts.

Ms. Elgersma agreed that it is difficult to collect fees from individuals from another country, however, it is not the majority of the bad debt. She noted that bad debt is debt that is not expected to be collected, and staff are currently working through the process to have the debt written off.

Councillor Awa noted that due to COVID-19, a considerable amount of money has been provided to organizations to help residents in need.

Councillor Sheppard pointed out that the money provided to organizations has been money received from the federal government to provide various programs during COVID-19.

Ms. Elgersma noted that there were some losses incurred due to lost revenue during COVID-19, however, the City was able to get through it, while still remaining in a good financial position.

Ms. Elgersma explained that essential services continued and were maintained during COVID-19, which staff carried out very efficiently during the shutdown. Some services

adapted to COVID-19 and others impacted the City due to the closure of recreational facilities.

**Motion #FIN20-08**

Moved by: Councillor Awa  
Seconded by: Councillor Stevenson

Committee recommends to Council to accept the Financial Statements for the period ending June 30, 2020.

**Unanimously Carried**

**c) Request for Decision – Iqaluit Emergency Services Budget Amendment for Additional Staff and Reduction in Overtime – Overtime Re-allocation/Staffing Model Report**

Geoff Spriggs, Director of Emergency Services/Fire Chief, presented a budget amendment for two new emergency service staff positions by reducing the overtime budget for the remainder of the year. He explained that service requests are growing and the additional staff will meet the needs.

Mr. Spriggs explained that the current platoon structure has two platoons with four staff and two platoons with five staff. The two additional positions will make the platoons uniform and will allow for better managing and scheduling. He advised that no additional funds are needed and only requires re-allocation of funds. It is anticipated that there will be a savings due to the reduction in overtime costs.

Councillor Akumalik asked if the two additional staff will be Inuit.

Mr. Spriggs advised that there is a commitment to the Inuit Employment Plan for recruitment and retention of Inuit individuals. He further noted that both the volunteer and junior firefighters are targeting Inuit individuals. He explained that there are partnerships with the Office of the Fire Marshal to provide training with translated services and documents, which allows an opportunity for community members to participate in emergency services.

**Motion #FIN20-09**

Moved by: Mayor Bell  
Seconded by: Councillor Stevenson

Committee recommends to Council to approve a budget amendment to include two new emergency service staff positions (pro-rated for 2020) for a total of \$220,000 and reduction in the overtime budget of \$200,000 annually.

**Unanimously Carried**

**d) Request for Decision – 2020 Budget Amendments**

Amy Elgersma, Chief Administrative Officer, presented the 2020 budget amendments to the operational budget as a result of the need to adapt to the changing needs of the City due to the COVID-19 pandemic.

Ms. Elgersma explained that the budget did not include a COVID-19 fund or allocation code, but a number of items were required to be purchased. Ms. Elgersma reviewed the items. She noted that there were a number of reductions in revenues, mostly pertaining to recreation programs.

Ms. Elgersma advised that the Government of Nunavut provided \$92,200 to help offset expenses and lost revenue directly related to COVID-19.

**Motion #FIN20-10**

Moved by: Mayor Bell

Seconded by: Councillor Stevenson

Committee recommends to Council to approve the 2020 budget amendments.

**Unanimously Carried**

Councillor Stevenson requested clarification on funding received for COVID-19.

Ms. Elgersma explained that the Government of Nunavut provided \$92,200 in funding directly for operations. The federal government did not provide any funding relating to operations.

**e) Funeral Expenditure – Adamie Inookee**

Mayor Bell explained that he received support from councillors for the funeral expenditure for Adamie Inookee, but also wanted Council approval. He wanted to ensure the funds would come from the Mayor and Councillors' budgets.

Amy Elgersma, Chief Administrative Officer, explained that funds for the payment of the funeral will come from the Mayor and Councillors' travel budgets, as there has been no travel this year.

**Motion #FIN20-11**

Moved by: Mayor Bell

Seconded by: Councillor Stevenson

Committee recommends to Council to approve the funeral expenditure for Adamie Inookee, with the funds coming from the Mayor and Councillors' travel budgets.

**Unanimously Carried**

**f) Request for Decision – Funeral/Burials**

Councillor Sheppard presented a Request for Decision seeking support for Administration to draft a policy for Iqaluit burials in the 2021 budget.

**Motion #FIN20-12**

Moved by: Mayor Bell

Seconded by: Councillor Akumalik

Committee recommends to Council to direct staff to draft a policy for Iqaluit burials to be implemented in the 2021 budget and explore a cost sharing model with other levels of government, Inuit organizations and any potential partners.

**Unanimously Carried**

Councillor Sheppard intended for the proposal for burial costs for all Iqalummiut to be covered regardless of race or any factors, that being, any person who lives in Iqaluit and wants to be buried in Iqaluit. He asked that Administration work towards lowering costs of funeral services by negotiating with the current or future funeral director or service provider in the City.

Councillor Awa felt that assistance could be obtained from the Government of Nunavut, as they provide money to hamlets for burials and funerals.

Councillor Stevenson wanted to ensure that staff would provide options that would be discussed by the Committee prior to being approved.

Ms. Elgersma suggested that a cost sharing model with other organizations may help when approaching other levels of government for funding. She also suggested that Council approve that letters be sent to organizations regarding cost sharing. She further suggested that any recommendation from the Committee should be reviewed by the Cemetery Advisory Committee.

A number of councillors spoke in favour of burial costs being paid by the City.

Mayor Bell commented that all councillors ran to make a change in the community, and this would be a huge change for the community. He thanked Councillor Sheppard for bringing the matter forward.

Mayor Bell clarified that the Government of Nunavut does assist in some funerals under the care of the Department of Family Services through the Public Guardianship Order or

under the *Child and Family Services Act*, and also funding for medical travel under the Department of Health - Medical Travel Policy, by providing medical travel client escort and medical escort services. He noted that income support clients do not receive burial funding.

Deputy Mayor Brewster commented that a cost sharing model should be explored with other levels of government and non-government organizations. This would allow an opportunity to set and meet higher standards of service for families in what is often the most difficult time in their lives.

Councillor Awa felt that payment of funeral costs would be for people who are not in a financial position to pay for the burial.

6. **IN CAMERA SESSION**

( ) As per Section 22 (2) (a) CTV Act and By-law 526 Section 67

7. **ADJOURNMENT**

**Motion #FIN20-13**

Moved by: Mayor Bell

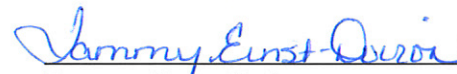
Seconded by: Councillor Stevenson

Committee adjourns at 7:08 p.m.

**Unanimously Carried**



  
\_\_\_\_\_  
Kyle Sheppard  
Chair

  
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Tammy Ernst-Doiron  
City Clerk

Approved by City Council on the 13<sup>th</sup> day of October, 2020.