



# Corporation of the Municipality of Calvin

## Council Resolution

**Date:** May 27, 2026

### **Request for Provincial Review of CVA-Based Apportionment for Shared Municipal and Provincially Mandated Services**

**Resolution Number:** 2026-173

**Moved By:** Mayor Gould

**Seconded By:** Councillor Manson

WHEREAS many provincially mandated services, shared municipal services, and board-imposed levies are apportioned among municipalities using Current Value Assessment (CVA) or weighted assessment formulas; and

WHEREAS CVA-based apportionment formulas are intended to reflect municipal assessment capacity, but often do not adequately account for population, service access, geographic isolation, infrastructure constraints, or the differing realities of small and rural municipalities; and

WHEREAS municipalities with significant industrial assessment, utility corridors, resource infrastructure, protected lands, seasonal properties, or large geographic areas may experience disproportionately high per-resident levy impacts despite limited local services and lower resident incomes; and

WHEREAS some municipalities contribute substantially toward regional services such as long-term care, policing, conservation authorities, social services, and other provincially mandated boards and agencies, while residents may have limited local access to those services due to geography, travel distance, or service availability; and

WHEREAS increasing levy pressures are creating significant financial strain for small and rural municipalities and their residents;

NOW THEREFOR BE IT RESOLVED THAT The Council of the Municipality of Calvin requests that the Province of Ontario, including the Minister of Municipal Affairs and Housing and the Minister of Finance, undertake a review of policies, legislation, and regulations governing the use of Current Value Assessment (CVA) and weighted assessment as the basis for apportioning provincially-mandated levies and shared municipal service costs;

AND THAT the Province consider developing fairer and more balanced apportionment models which may include:

- hybrid formulas incorporating both CVA and population;
- consideration of service access and service availability;
- household count or permanent population metrics;
- ability-to-pay considerations for small and rural municipalities;
- rurality and geographic isolation factors; and
- measures to limit disproportionate per-resident levy impacts on smaller municipalities; and

AND THAT the Province work with the Association of Municipalities of Ontario (AMO), Rural Ontario Municipal Association (ROMA), rural municipalities, municipal service boards, and regional service providers to develop best practices and model apportionment frameworks for shared municipal services and provincially mandated boards;

AND THAT this resolution with the mayor's report attached, be circulated to:

- the Premier of Ontario;
- the Minister of Municipal Affairs and Housing;
- the Minister of Finance;
- The Minister of Rural Affairs
- the Association of Municipalities of Ontario (AMO);
- the Rural Ontario Municipal Association
- local Member of Provincial Parliament;
- all Ontario municipalities;
- and relevant municipal service boards and associations for consideration and support.

**Result: Carried**

CERTIFIED to be a true copy of  
Resolution No. 2026-173 passed by the Council of  
The Corporation of the Municipality of Calvin  
on the 26<sup>th</sup> day of May, 2026.



Trish Araujo  
Deputy Clerk



Report to Council by: Mayor Richard Gould Date: May 26, 2026

Subject: Request for Provincial Review of, and Change to CVA-Based Apportionment

The purpose of this report is to provide background information and supporting rationale for the attached resolution requesting that the Province of Ontario review the use of Current Value Assessment (CVA) and weighted assessment formulas as the basis for apportioning costs for provincially-mandated services, regional boards, and shared municipal services.

The report focuses on the growing financial impacts that CVA-based apportionment can have on small and rural municipalities, particularly where assessment values do not accurately reflect resident income levels, service access, or local municipal capacity.

Many shared municipal services and provincially-mandated boards in Ontario allocate costs among participating municipalities using Current Value Assessment (CVA) or weighted assessment formulas.

Examples include: Long-Term Care facilities; District Social Services Administration Boards (DSSAB); policing costs; conservation authorities; health and social service boards; and School boards and other regional service arrangements.

Under these formulas, municipalities with higher assessment values contribute a larger percentage of overall costs.

The intent of the current CVA-based apportionment is only a reflection of the municipalities "ability to pay." However, in many rural municipalities, assessment values do not accurately represent:

- or the actual level of services available within the municipality
- resident income levels;
- local economic strength;
- access to services;
- population density;
- transportation challenges.

As a result, some rural municipalities experience disproportionately high levy impacts on a per-household or per-resident basis.

#### Rural and Northern Municipal Realities

Small rural municipalities often differ significantly from urban centres in both geography and service availability.

In many cases:

- residents must travel substantial distances to access healthcare and government services;
- municipalities may lack public transit;
- municipalities may not have local hospitals, long-term care homes, or other major services;
- populations may be older and more geographically dispersed;
- infrastructure costs may be high due to large geographic areas and low population density.

At the same time, rural municipalities may contain:

- pipelines;
- hydro corridors;
- industrial infrastructure;

- protected lands;
- provincial parks;
- seasonal properties;
- or large acreages.

These features can substantially increase municipal assessment values while providing little indication of the financial capacity of local residents. This creates a disconnect between the assessed property value; and actual household ability to absorb increasing levy costs.

The Municipality of Calvin is a small rural municipality with approximately 230 households.

A significant portion of municipal assessment is influenced by industrial infrastructure, including a major pipeline corridor. The municipality also contains multiple provincial parks and large acreages, much of which limits future residential or commercial development opportunities.

Many residents live on inherited rural properties and have fixed or modest incomes. While assessment values may appear significant on paper, they do not necessarily reflect disposable household income or enhanced municipal service levels.

The Township has no hospital, no long-term care facility, no public transit, and limited local health and social service infrastructure.

Despite these limitations, the Township contributes toward many regional services through CVA-based apportionment formulas.

#### Cassellholme Capital Cost Example

The attached Appendix "A" illustrates the distribution of Cassellholme redevelopment capital costs among participating municipalities using:

- the current CVA formula;
- a household-based formula; and
- a hybrid formula combining CVA and household count.

The analysis demonstrates substantial differences in per-household impacts between municipalities.

Under the current CVA model:

- Calvin households contribute approximately \$393.89 per household;
- South Algonquin contributes approximately \$377.48 per household;
- Mattawan contributes approximately \$283.74 per household.

By comparison:

- Mattawa contributes approximately \$94.50 per household;
- Chisholm contributes approximately \$193.18 per household;
- North Bay contributes approximately \$203.56 per household.

Under a purely household-based model, the contribution would be approximately \$209.09 per household across all municipalities.

The analysis suggests that CVA-based formulas can create substantial disparities in per-household costs between municipalities, particularly in smaller rural communities where industrial or resource-based assessment inflates municipal valuation figures.

## Hybrid and Alternative Models

The report recommends that the province review whether the current reliance on CVA alone remains the most equitable method of apportionment in all circumstances.

Alternative approaches could include:

- hybrid formulas combining CVA and household count;
- formulas incorporating permanent population;
- service availability considerations;
- rurality and geographic isolation factors;
- ability-to-pay considerations;
- or mechanisms to limit disproportionate impacts on smaller municipalities.

The attached example demonstrates that even a partial hybrid approach can reduce extreme disparities while still recognizing assessment capacity.

## Broader Provincial Relevance

This issue extends beyond the Municipality of Calvin.

Many rural Ontario municipalities face similar circumstances where; industrial assessment; utility corridors, hydro infrastructure, pipelines, resource lands, or protected lands, increase municipal assessment values without proportionally increasing local service access or household financial capacity.

As provincial and regional levy pressures continue to rise, concerns regarding the fairness and sustainability of existing apportionment models are likely to become increasingly significant for rural municipalities across Ontario.

## Conclusion

The current use of CVA and weighted assessment formulas was developed to reflect municipal assessment capacity. However, the growing divergence between assessment values and the realities facing many rural municipalities suggests that a provincial review is warranted.

The Municipality of Calvin is requesting that the Province of Ontario review the use of CVA-based apportionment for provincially-mandated and shared municipal services and consider more balanced approaches that better reflect:

- household impacts;
- rural realities;
- service access;
- and municipal capacity.
- The attached resolution seeks to initiate that broader provincial discussion.
- Recommendation:

That Council adopt the attached resolution requesting a provincial review of Current Value Assessment (CVA)-based apportionment formulas for shared municipal and provincially-mandated services.

Appendix A:

Distribution of Capital cost for Cassellholme construction:

This chart shows the distribution of costs based on current CVA, Per Household, and a Hybrid of 75% per household and 25% CVA.

Municipality	Households	Current CVA			Per Household			Hybrid 75/25		
		Current CVA Pct	Current CVA Annual	Per household	Household based PCT	Household Based Annual	by household only	Hybrid PCT	Hybrid Annual	hybrid by household
North Bay	23470	79.187%	\$4,777,615.40	\$203.56	81.34%	4,907,375.69	209.09	80.8000%	4,874,935.62	207.71
East Ferris	1890	7.742%	\$467,100.64	\$247.14	6.55%	395,182.79	209.09	6.8480%	413,162.25	218.60
South Algonquin	530	3.316%	\$200,065.32	\$377.48	1.84%	110,818.45	209.09	2.2066%	133,130.17	251.19
Bonfield	890	3.237%	\$195,298.99	\$219.44	3.08%	186,091.37	209.09	3.1225%	188,393.27	211.68
Papineau-Cameron	405	1.726%	\$104,135.33	\$257.12	1.40%	84,682.03	209.09	1.4842%	89,545.35	221.10
Chisholm	510	1.633%	\$98,524.33	\$193.18	1.77%	106,636.63	209.09	1.7338%	104,608.55	205.11
Calvin	227	1.482%	\$89,414.00	\$393.89	0.79%	47,463.75	209.09	0.9605%	57,951.31	255.29
Mattawa	860	1.347%	\$81,269.00	\$94.50	2.98%	179,818.62	209.09	2.5721%	155,181.22	180.44
Mattawan	70	0.329%	\$19,861.73	\$283.74	0.24%	\$14,636.40	209.09	0.2642%	15,942.73	227.75
TOTAL	28852		\$6,033,284.73		99.99%	\$6,032,705.73	209.09	1.00	6,032,850.48	

Totals      65693                      \$6,033,284                      \$6,033,333                      \$6,033,333

Total Capital rebuild cost is and estimate of \$121,000,000 plus \$110,000,000 interest, minus the \$50,000,000 arranged by the province to be divided in each of the first years of the loan. This is a Total of \$181,000,000. Divided over the next 30 years this equals \$6,033,333 per year.