



November 16, 2015.

Report To: Planning and Development Executive Committee

From: Trish Law

SUBJECT: PS3260 LIABILITY FOR CONTAMINATED SITES, TOWN OWNED LANDS

Effective April 1, 2014 the Public Sector Accounting Standards Board (PSAB) has mandated that all governments and government organizations comply with PS3260, Liability for Contaminate Sites. Through this, sites with potential for contamination must be identified, reported, measured, and if found contaminated, a remediation strategy put in place. Under PS3260, only those sites which are not in productive use are deemed to be reportable. Any site that is currently in active use, whether contaminated, potentially contaminated or clear does not require reporting at this time.

A listing of all properties deemed to be owned by the Town of Fort Frances was compiled using our current PSAB report (property information), GIS database and cross-referenced with MPAC's Municipal Connect. Once the listing was compiled, each property was examined to determine if in use and if it had potential for contamination. The following was found:

- Total number of Town owned properties: 229
- 76 properties are to be added to the current PSAB property listing
- 20 properties to be removed from the current PSAB property listing (due to sales, splits, etc)
- 5 properties are of unknown location and thus unknown potential for contamination (pending further investigation)
- 17 properties are not shown in the current GIS mapping (including Sunnycove)
- 32 properties were identified as not in use and having potential for contamination (see map attached)
 - 28 properties adjacent to railway tracks
 - 4 properties adjacent to the Hydro-One substation

After consultation with BDO, it was determined that since there is no history of contamination sourced back to the Town on any of the 32 properties with potential for contamination, that these properties do not need to be accounted.

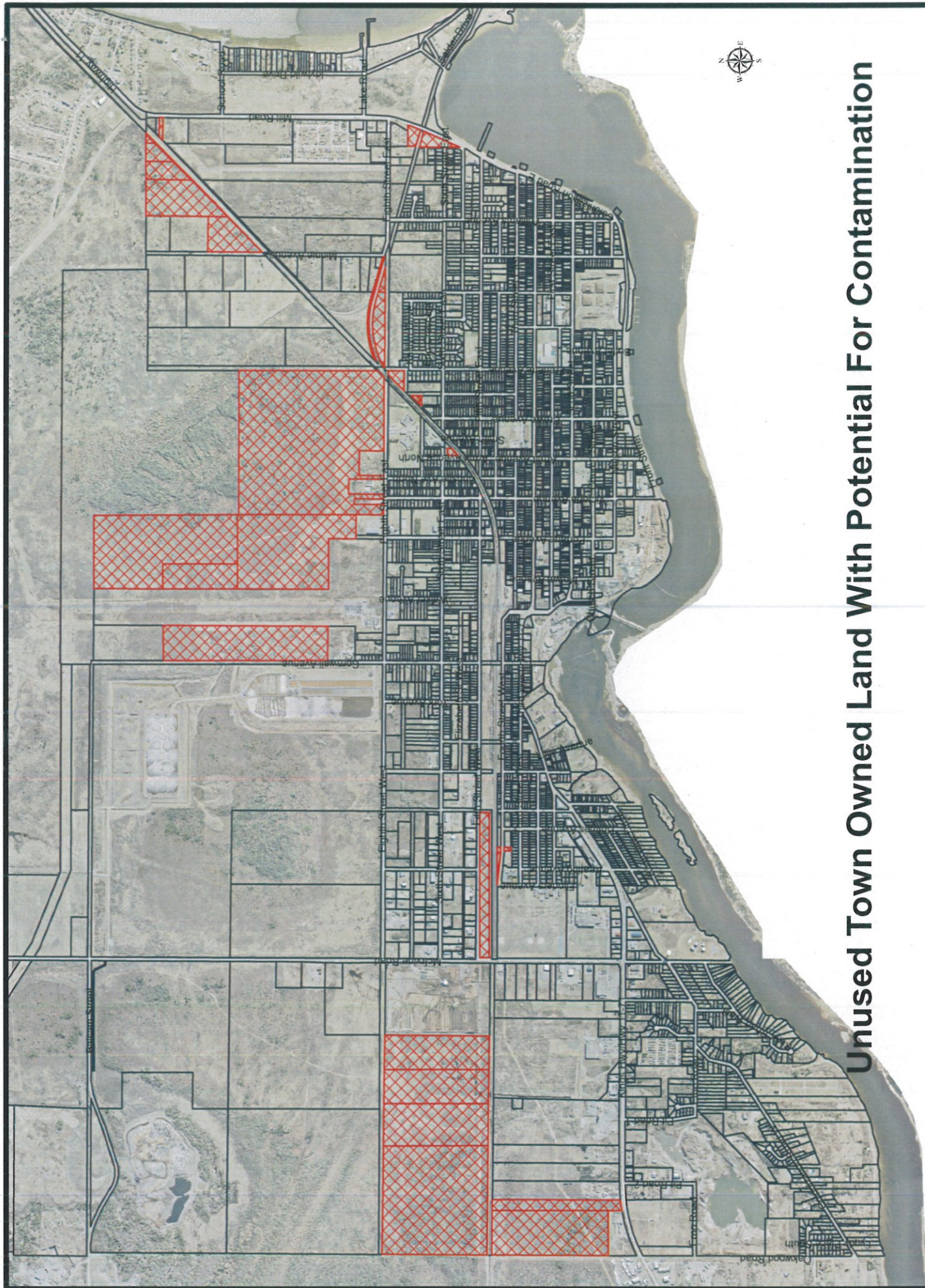
The Town would only be liable for these properties if record of contamination existed or if the Town assumed responsibility for contamination caused by another entity (railway derailment for example).

After reviewing all of the gathered information, it is my recommendation that at this time there are no properties owned by the Town of Fort Frances which require reporting under PS3260.

Respectively submitted,



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GIS Expert



Unused Town Owned Land With Potential For Contamination