



**City of Kingston
Report to Council
Report Number 25-107**

To: Mayor and Members of Council
From: Desirée Kennedy, Chief Financial Officer & City Treasurer
Resource Staff: Brent Funnell, Manager, Procurement
Date of Meeting: March 18, 2025
Subject: Impacts of U.S. Tariffs and Mitigation Measures

Council Strategic Plan Alignment:

Theme: Policies & by-laws

Goal: See above

Executive Summary:

This report provides information on the potential impacts to the City with respect to tariffs imposed by the United States and Canada and outlines strategies for mitigating their impact, including recommended amendments to the City's Procurement Policy (*City of Kingston By-Law Number 2022-154*).

As the trade war continues, staff have been assessing the impacts of current and potential tariffs on the City's operations. The majority of the City's procurement is sourced from Canadian suppliers and paid for in Canadian funds; however, consideration must be given to the complex nature of supply chains and the interconnectedness between Canadian and global markets which make the impact of these tariffs particularly challenging.

Government procurement between Canada and the United States is covered by the World Trade Organization's Government Procurement Agreement ("GPA"). The GPA applies to Canada's federal and provincial governments but not to municipalities. In that regard, municipal procurement is not specifically covered by any of the trade agreements Canada has with the United States. Kingston continues to have trade treaty procurement obligations to EU members (under *CETA*) and to other Canadian provinces (under *CFTA* and the *Ontario-Quebec Trade and Cooperation Agreement*).

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In Ontario, municipalities are bound by the *Discriminatory Business Practices Act of Ontario*. The purpose and intent of this Act is to prevent discrimination in engaging in business in Ontario based on various attributes including nationality and geographical location. Consistent with this Act and with other international and domestic trade agreements, and in support of general procurement principles around fairness and transparency, the City's Procurement Policy prohibits preferential treatment of goods and services based on their location or origin.

A number of strategies have been identified to minimize the City's exposure to the tariffs and to the uncertainty of future actions by trade partners. Strategies will include assessing supply chain alternatives for U.S. goods and services and prioritizing Canadian procurement, where possible.

This report outlines recommended amendments to the City's Procurement Policy which are intended to protect the City from any jurisdiction that causes, directly or indirectly, cost uncertainty because it has failed to perform its trade treaty obligations or other negotiated trade commitments. Amendments will also provide formal direction to give preference, where possible, to Canadian-sourced procurements.

Recommendation:

That Council provide all three readings to a by-law to amend By-Law Number 2022-154, A By-Law to Establish a Procurement Policy for the City of Kingston, as per Exhibit A attached to Report Number 25-107.

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Authorizing Signatures:

ORIGINAL SIGNED BY CHIEF

FINANCIAL OFFICER & CITY TREASURER

**Desiree Kennedy, Chief
Financial Officer & City
Treasurer**

ORIGINAL SIGNED BY CHIEF

ADMINISTRATIVE OFFICER

**Lanie Hurdle, Chief
Administrative Officer**

Consultation with the following Members of the Corporate Management Team:

Paige Agnew, Commissioner, Growth & Development Services p.p.

Jennifer Campbell, Commissioner, Community Services p.p.

Neil Carbone, Commissioner, Corporate & Emergency Services

David Fell, President & CEO, Utilities Kingston

Ian Semple, Acting Commissioner, Transportation & Infrastructure Services

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Options/Discussion:

In response to tariffs imposed by the United States and Canada’s subsequent retaliatory measures, City staff have been actively assessing strategies to mitigate their impact on municipal operations, service delivery and infrastructure costs. Key priorities include reduced reliance on U.S. suppliers, supporting Canadian businesses, ensuring adherence to trade agreements and other legislation and maintaining fiscal responsibility and service delivery.

When determining the impact of tariffs, it is important to distinguish between U.S. tariffs on Canadian exports to the U.S. and retaliatory Canadian tariffs on U.S. imports. U.S. tariffs on Canadian exports are expected to increase the cost of Canadian goods for U.S. buyers, reducing demand and making it more challenging for Canadian businesses to compete in the U.S. market. This could result in decreased sales, job losses, a decline in housing starts and broader economic slowdowns, particularly in communities that are highly dependent on exports to the U.S. The resulting uncertainty could discourage business investment and expansion. If the tariff dispute persists over the long term, impacts could extend to tourism, social programs, and other community economic indicators.

The Canadian Chamber of Commerce recently released a [report](#) that determined the risk level of the 41 largest cities in Canada (including Kingston). The report developed a U.S. Tariff Exposure Index that reflects both a city’s U.S. export intensity and its dependence on the U.S. as a key export destination. Key exporters in energy, steel, auto and manufacturing industries were in the top ten most exposed economies. Kingston ranked number 25 out of 41.

Ranking Canadian Cities’ Vulnerability To U.S. Tariffs

Rank	City	Tariff Exposure Index	Rank	City	Tariff Exposure Index
1	Saint John, NB	131.1%	20	Chilliwack, BC	-1.2%
2	Calgary, AB	81.6%	21	Red Deer, AB	-3.8%
3	Windsor, ON	61.7%	22	Sherbrooke, QC	-5.6%
4	K-C-W*, ON	43.0%	23	Montréal, QC	-5.7%
5	Brantford, ON	27.8%	24	Edmonton, AB	-6.6%
6	Guelph, ON	24.0%	25	Kingston, ON	-6.9%
7	Saguenay, QC	23.5%	26	Québec, QC	-7.6%
8	Hamilton, ON	19.8%	27	Toronto, ON	-8.4%
9	Trois-Rivières, QC	18.9%	28	Kelowna, BC	-9.9%
10	Lethbridge, AB	15.7%	29	Ottawa - Gatineau, ON/QC	-10.9%
11	Belleville - Quinte West, ON	14.4%	30	Moncton, NB	-11.1%
12	Drummondville, QC	12.1%	31	London, ON	-11.3%
13	Thunder Bay, ON	11.2%	32	Vancouver, BC	-14.9%
14	Oshawa, ON	11.0%	33	St. John’s, NFLD	-15.5%
15	Abbotsford - Mission, BC	7.6%	34	Saskatoon, SK	-21.6%
16	St. Catharines - Niagara, ON	5.4%	35	Halifax, NS	-35.1%
17	Peterborough, ON	4.5%	36	Victoria, BC	-40.1%
18	Fredericton, NB	4.2%	37	Regina, SK	-40.9%
19	Barrie, ON	0.7%	38	Winnipeg, MB	-50.6%
			39	Nanaimo, BC	-60.6%
			40	Kamloops, BC	-78.1%
			41	Sudbury, ON	-82.0%

* K-C-W= Kitchener-Cambridge-Waterloo

Source: BDL Calculations Using Custom Statistics Canada Trade Data By Exporter Characteristics. □Based On Goods Export Intensity To U.S. (Relative To Local GDP), And Export Dependence On U.S. Market (Relative To Total Exports).

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In response to U.S. tariffs, Canada is implementing retaliatory tariffs on U.S. imports. These retaliatory tariffs may increase the cost of bids submitted by American suppliers or other suppliers who supply American products or services. The U.S. government's implementation of tariffs on Canadian goods and services has been chaotic. This makes it very difficult for the City to anticipate retaliatory that tariffs might be implemented by Canada in response to the new U.S. tariffs that seem to be announced each week. This uncertainty creates real challenges when the City is assessing bids from or contracting with U.S. suppliers. There is substantial risk that Canada will impose retaliatory tariffs on U.S. suppliers during the term of a contract that create risks for the City: unforeseen cost increases, contract disputes, and even contract repudiation. The Procurement Policy, in its current form, is not well-equipped to manage these risks.

Both export and import tariffs have the potential to add additional costs to the City's infrastructure projects and other municipal purchases of goods and services, particularly in reference to products such as construction materials, vehicles, tools and equipment coming into Canada from the U.S.

Scope of Impact

The majority of the City's purchase transactions are sourced from Canadian suppliers and paid for in Canadian funds. However, a small percentage are direct contracts with U.S. suppliers. 210 of the City's 8,000 active suppliers have been identified as based in the U.S. with vendor payments made in U.S. dollars.

Based on a review of vendor payments over the last five years, the City makes annual U.S. dollar vendor payments of up to \$1.7 million annually, accounting for 0.35% of the total annual vendor payments (including purchases made by Utilities Kingston, Police, Library and KEDCO). Of the total U.S. dollars spent, a significant proportion is for technology related purchases including software upgrades, licensing, maintenance and support.

The City's vendor payment exposure noted above aligns with similar data coming from other Ontario municipalities. Most U.S. suppliers and manufacturers, with some of those suppliers located in Canada, provide specialized goods and services to municipalities, such as software applications and support, heavy equipment (fire trucks, buses, excavators), and electrical components (systems and automation equipment) that are often not readily available in Canada.

Although the large bulk of the City's contracts are procured directly with Canadian suppliers in Canadian dollars, tariffs could also impact supply chains for various goods and services, where elements of a Canadian vendor's supply chain is ultimately intertwined across borders. For example, while some of the large equipment purchases are American products, a Canadian supplier often acts as an intermediary, and the City pays the vendor in CAD.

There are challenges in determining Canadian owned versus American owned. Determining the impact of tariffs on indirect purchases, such as materials included in construction contracts, can also present challenges. Contractors and subcontractors may source materials from multiple suppliers, making it difficult to trace the scope of tariffed materials that are included in a contract. Some construction materials contain multiple components, each potentially subject to

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different tariff rates, making it difficult to isolate tariff-related cost increases. Finally, contractors may absorb tariff costs, pass them partially on to customers, or fully pass them along making determining the actual tariff burden unclear. It is therefore difficult to determine the impact of tariffs to the City's purchasing activity. It is expected that the ongoing uncertainty around tariffs may impact bid pricing on new bid solicitations.

Based on data provided by Ontario municipalities related to planned capital expenditures over the next two years, the Association of Municipalities of Ontario ("AMO") in partnership with Oxford Economics recently released an estimate of the increase that tariffs on US imports could potentially have on capital infrastructure project costs. The [report](#) estimates that municipalities could see up to a 2.1% increase in capital costs over the next two years as a result of the US tariffs. This aligns with the review of the City's annual U.S. dollar payments to vendors noted above and provides a reasonable proxy for the potential capital cost increase when planning for upcoming capital investment.

Trade Treaty Obligations

One strategy being considered by municipalities to mitigate the impact of tariffs on cost uncertainty is to exclude U.S. businesses from bidding on municipal contracts and to consider only Canadian suppliers in procuring goods and services. However, when posting open competition procurements, consideration must be given to trade treaties and other legislative obligations as well as standard procurement principles around fairness and transparency.

Municipalities in Ontario are bound by trade treaties as summarized in Table 1 below as well as the *Discriminatory Business Practices Act of Ontario*. The purpose and intent of this Act is to prevent discrimination in engaging in business in Ontario based on various attributes including nationality and geographical location. The Act does not apply if discriminatory business practice is engaged in accordance with a policy of the Government of Canada directed toward trade with a country other than Canada.

The trade treaties, both internally within Canada and internationally, are based on specific value thresholds. To ensure that the City meets the obligations of the trade treaties, the open competition threshold in the City's Procurement Policy aligns with trade treaty thresholds as outlined in the Canadian Free Trade Agreement for goods and services.

While there may be some opportunity to increase the City's threshold for requiring an open competition for construction related services only, this also has the potential to weaken the City's internal controls over the procurement process by reducing the number of procurements subject to open competition, reducing oversight as well as transparency and fairness.

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Table 1: Trade Treaty Thresholds

Treaty Name	Goods and Services Threshold (\$)	Construction Threshold (\$)
Canadian Free Trade Agreement (CFTA) – Canada Only	\$133,800	\$334,400
Canada-European Union Comprehensive and Economic Trade Agreement (CETA)	\$353,300	\$8,800,000
World Trade Organization – Agreement on Government Procurement (WTO-GPA) (federal and provincial governments in Canada) CUSMA (Canada-United States-Mexico Agreement) leverages the governance of WTO-GPA	\$627,200	\$8,800.00

Changes to Procurement Policy (By-Law Number 2022-154)

To mitigate tariff related risks and to minimize the City’s exposure to the volatility of actions by trade partners, staff are recommending amendments to the City’s Procurement Policy that would prioritize Canadian suppliers. The changes will continue to support the Procurement Policy’s principles of fairness and transparency and will ensure compliance with trade treaty and other legislative commitments.

The City’s Procurement Policy provides for one of three standard procurement methods based on the estimated value of the procurement.

- Low-value procurements: Less than \$15,000 - requires a quote.
- Mid-value procurements: Between \$15,000 and \$100,000 – requires a minimum of three invitational quotes.
- Open competition procurements: Over \$100,000 – requirement to be posted publicly.

The open competition procurement process and related value of procurement over \$100,000 ensures that the City aligns with the trade treaties based on the trade treaty thresholds noted in Table 1 above. However, as currently provided for in the City’s Procurement Policy, purchases valued at less than \$100,000 provide greater flexibility for staff to consider Canadian suppliers when soliciting quotes as values are below the trade treaty thresholds and do not require an open market competition.

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Staff are recommending an amendment to the City’s Procurement Policy to require that, for low and mid-value procurements (less than \$100,000) preference be given to Canadian suppliers or to vendors that use Canadian-made products or Canadian-based services, where possible.

Staff are also recommending that the Procurement Policy be amended to specify that if a jurisdiction has failed to perform its trade treaty obligations or other negotiated trade commitments and it has resulted in cost uncertainty, suppliers from that jurisdiction will be prevented from participating in an open competition and will not be considered for City contracts unless deemed essential for City operations and/or if no other viable bids are submitted.

Table 2 below summarizes the recommended amendments to the City’s Procurement Policy.

Table 2: Procurement Policy (By-Law Number 2022-154) Amendments

Section	Subsection	Edit Type	Recommended Amendments
2. Purpose	2.1 (c)	Add bolded text	comply with the requirements of subsection 270(1) of the <i>Municipal Act</i> and applicable trade treaties except as otherwise set out in this by-law.
3. Goals and Objectives	3.1 (f)	Add bolded text	provide for reciprocal non-discrimination and geographic neutrality in accordance with applicable trade treaty obligations except as otherwise set out in this by-law.
5. Procurement Protocols and Supporting Documents	5.3	Add bolded text as new section 5.3.	<p>5.3 The City Treasurer may make Procurement Protocols:</p> <p>(a) designating a jurisdiction as an Offending Jurisdiction if, in the City Treasurer’s opinion, the jurisdiction has caused, directly or indirectly, cost uncertainty for Suppliers from the jurisdiction because it has failed to perform its trade treaty obligations or other negotiated trade commitments; and</p> <p>(b) governing when a Supplier is considered to be from Canada or from an Offending Jurisdiction.</p>

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Section	Subsection	Edit Type	Recommended Amendments
6. Ethical Conduct and Conflicts of Interest – City Conduct and Conflicts of Interest	6.7	Add bolded text	The City may refuse to do business with any Supplier that has engaged in illegal or unethical bidding practices, has a possible or actual Conflict of Interest, has an unfair advantage, is from an Offending Jurisdiction , or otherwise fails to conduct itself in accordance with the Supplier Code of Conduct.
16. Standard Procurement Methods	Low-Value Procurements 16.10	Add bolded text	Where the Procurement Value does not exceed \$15,000, the City may procure by obtaining one or more informal quote(s) from Suppliers. Quotes may be obtained through several informal methods, including public advertisements, Supplier catalogs, or by contacting Suppliers directly. Departments will conduct Low-Value Procurements. Where practicable, departments will prefer Suppliers from Canada or that supply Canadian products and services, or both.
16. Standard Procurement Methods	Invitational Competitions 16.11	Add bolded text	Where the Procurement Value does not exceed \$100,000 and the Deliverables are not covered under an existing Standing Offer or Qualified Supplier Roster, Departments will conduct an Invitational Competition. Where practicable, departments will prefer Suppliers from Canada or that supply Canadian products and services, or both. The Director is responsible and accountable for Invitational Competitions.
16. Standard Procurement Methods	Bid Rejection 16.18	Add bolded text as new clause (h)	the Supplier is from an Offending Jurisdiction.

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Section	Subsection	Edit Type	Recommended Amendments
16. Standard Procurement Methods	Bid Rejection 16.18	Add bolded text at end of section.	At the request of a Director, Procurement Services may exempt a Procurement Process from the provisions of clause (h) if, in Procurement Services’ opinion, accepting the Supplier’s Bid is essential to the City’s operations.
17. Non-Standard Procurement	17.3 (g)	Add bolded text	The Procurement is exempt from the requirements to conduct an Open Competition under all applicable trade treaties, so long as the Supplier is not from an Offending Jurisdiction , and it is in the best interests of the City to proceed with a Non-Standard Procurement.
Schedule A	Definitions	Add bolded text as new definition	“Offending Jurisdiction” means a jurisdiction designated by the City Treasurer under section 5.3.

Staff Working Group

Led by Procurement Services, a staff working group has been formed that includes representation from various City departments, including Legal Services, and from Utilities Kingston. The group has been monitoring markets and discussing the potential impacts that tariffs could have on the City’s procurement of goods, services and construction. A review of current contracts and agreements is underway, as well as an assessment of contract templates that the City currently uses to mitigate any potential tariff-related impacts to contract costs. Group members have been in regular contact with suppliers, contractors and trade associations, which is deemed vital to ensure business relations remain healthy and communications are fluent and transparent. The group will continue to focus on potential impacts of the tariffs, both short and long-term, and identify opportunities to mitigate risks to municipal operations with consideration for:

- Procurement strategies that will avoid heavy reliance on U.S.-sourced goods and will prioritize Canadian and other alternative suppliers, within the parameters of trade treaty obligations.
- Procurement policies and processes that will support “Buy Local” initiatives, where possible.

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- Ongoing and open communication with suppliers.
- Legal review of existing contracts; potential changes to sourcing documents and contract templates.
- Potential impacts to municipal budgets, particularly infrastructure projects (steel, aluminum, construction materials).
- Working with local businesses to assess tariff-related cost increases and supply chain disruptions.
- Collaboration with Association of Municipalities of Ontario (AMO), Federation of Canadian Municipalities, and other associations to identify impact, policy changes, and the potential need for financial support programs.

Support to Businesses

External to the direct financial impact to the City of Kingston is the direct and indirect impacts on the businesses in the City. As a large purchaser of goods and services, adjustments to City procurement policies to prioritize Canadian suppliers during a tariff war could see Canadian businesses experience increased revenue, market stability and job creation. Additional municipal contracts could provide consistent demand, allowing businesses to weather loss and expand and hire locally. This shift would also help protect national suppliers from global trade disruptions, reducing reliance on volatile international markets and ensuring a steady economic foundation for the region.

A greater focus on national procurement could enhance supply chain resilience, ensuring faster deliveries, lower costs, and more reliable service for municipal operations. Shorter supply chains mean reduced transportation expenses and fewer risks associated with tariffs and global trade restrictions. Additionally, Canadian businesses could offer customized solutions to municipal needs, fostering innovation and investment in technology, clean energy and infrastructure.

While Canadian procurement may increase upfront costs, it could drive longer-term economic benefits by supporting regional industries, increasing employment, and fostering business growth. With the strategic adjustments being proposed in this report, the City can achieve trade compliance while leveraging procurement as an economic development tool, ensuring greater stability and sustainability in our region during uncertain global trade conditions.

On March 7, 2025, the Government of Canada announced a \$6.5 billion aid package and is making temporary changes to the employment insurance program to support Canadian businesses through the trade war with the United States.

Ottawa's new Trade Impact Program earmarks \$5 billion over the next two years to help businesses cope with decreased U.S. sales and reach new global markets. It is also making

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\$500 million available for business loans of between \$200,000 and \$2 million at preferred interest rates, and another \$1 billion for loans specifically for the agricultural sector.

The government is also building new flexibility into the employment insurance program to help businesses retain workers by reducing work hours and compensating those employees through employment insurance for lost time or wages.

Existing Policy/By-Law

[City of Kingston By-Law Number 2022-154](#) “A By-Law to Establish a Procurement Policy for the City of Kingston”

Financial Considerations

Included in the body of the report.

Contacts:

Desiree Kennedy, Chief Financial Officer, 613-546-4291 extension 2220

Other City of Kingston Staff Consulted:

Brent Funnell, Manager, Procurement

Exhibits Attached:

Exhibit A: By-Law to Amend City of Kingston By-Law Number 2022-154, A By-Law to Establish a Procurement Policy for the City of Kingston

City of Kingston By-Law Number 2025–XXX

By-Law to Amend City of Kingston By-Law Number 2022-154

A By-Law to Establish a Procurement Policy for the City of Kingston

Whereas:

The Corporation of the City of Kingston (the “**City**”) is a single-tier municipality incorporated pursuant to an order made under section 25.2 of the *Municipal Act*, R.S.O. 1990, c. M.45.

The powers of a municipality must be exercised by its council (*Municipal Act, 2001*, S.O. 2001, c. 25 (the “**Municipal Act, 2001**”), s. 5 (1)).

A municipal power must be exercised by by-law unless the municipality is specifically authorized to do otherwise (*Municipal Act, 2001*, s. 5 (3)).

On October 4, 2022, council for the *City* (“**council**”) enacted *City of Kingston By-Law Number 2022-154 “A By-Law to Establish a Procurement Policy for the City of Kingston”*.

Council considers it necessary and desirable for the public to amend *City of Kingston By-Law Number 2022-154*:

Therefore, council enacts:

1. Amendment

1.1 *City of Kingston By-Law Number 2022-154* is amended as follows:

- (a) Section 2, subsection 2.1 (c), is deleted in its entirety and replaced with:

“(c) comply with the requirements of subsection 270 (1) of the *Municipal Act* and applicable trade treaties except as otherwise set out in this by-law.”

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- (b) Section 3, subsection 3.1 (f), is deleted in its entirety and replaced with:
“(f) provide for reciprocal non-discrimination and geographic neutrality except as otherwise set out in this by-law.”
- (c) Subsection 5.3 is added to state:
“The City Treasurer may make Procurement Protocols:
- (a) designating a jurisdiction as an Offending Jurisdiction if, in the City Treasurer’s opinion, the jurisdiction has caused, directly or indirectly, cost uncertainty for Suppliers from the jurisdiction because it has failed to perform its trade treaty obligations or other negotiated trade commitments; and
 - (b) governing when a Supplier is considered to be from Canada or from an Offending Jurisdiction.”
- (d) Section 6, subsection 6.7, is deleted in its entirety and replaced with:
“The City may refuse to do business with any Supplier that has engaged in illegal or unethical bidding practices, has a possible or actual Conflict of Interest, has an unfair advantage, is from an Offending Jurisdiction, or otherwise fails to conduct itself in accordance with the Supplier Code of Conduct.”
- (e) Section 16, subsection 16.10, is deleted in its entirety and replaced with:
“Where the Procurement Value does not exceed \$15,000, the City may procure by obtaining one or more informal quote(s) from Suppliers. Quotes may be obtained through several informal methods, including public advertisements, Supplier catalogs, or by contacting Suppliers directly. Departments will conduct Low-Value Procurements. Where practicable, departments will prefer Suppliers from Canada or that supply Canadian products and services, or both.”
- (f) Section 16, subsection 16.11, is deleted in its entirety and replaced with:
“Where the Procurement Value does not exceed \$100,000 and the Deliverables are not covered under an existing Standing Offer or Qualified Supplier Roster, Departments will conduct an Invitational Competition. Where practicable, departments will prefer Suppliers from

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Canada or that supply Canadian products and services, or both. The Director is responsible and accountable for Invitational Competitions.”

- (g) Section 16, subsection 16.18, clause (h) is added to state:

“(h) the Supplier is from an Offending Jurisdiction.”

- (h) Section 16, subsection 16.18, is amended by adding the following to the end of the subsection:

“At the request of a Director, Procurement Services may exempt a Procurement Process from the provisions of clause (h) if, in Procurement Services’ opinion, accepting the Supplier’s Bid is essential to the City’s operations.”

- (i) Section 17, subsection 17.3 (g), is deleted in its entirety and replaced with:

“The Procurement is exempt from the requirements to conduct an Open Competition under all applicable trade treaties, so long as the Supplier is not from an Offending Jurisdiction, and it is in the best interests of the City to proceed with a Non-Standard Procurement.”

- (j) Schedule A, Definitions, a new definition is added as follows:

“Offending Jurisdiction” means a jurisdiction designated by the City Treasurer under section 5.3.”

2. Coming into Force

- 2.1 This by-law will come into force and take effect on the day it is passed.

By-Law to Amend By-Law 2022-154

1 st Reading	date
2 nd Reading	date
3 rd Reading	date
Passed	date

Janet Jaynes
City Clerk

Bryan Paterson
Mayor