



Niagara Central Dorothy Rungeling Airport Commission

Meeting Minutes

Date: April 25, 2024

Time: 6:00 p.m.

Location: Airport Administration Building

Members Present: J. Maclellan, Member (Chair)
G. Bruno, Member
R. Bodner, Member
L. Van Vliet, Member
G. Speck, Member
K. Ker, Member
J. Lee, Member (Virtual)

Others Present: N. Giles, Bookkeeper
J. Roy, Facility Operator
N. Rubli, Clerk

1. Call to Order

J. Maclellan called the meeting to order @ 6:05 p.m.

2. Adoption of Agenda

Moved by Member K. Ker
Seconded by Member L. Van Vliet

That the agenda dated April 25, 2024 be confirmed, as amended.

Carried

3. Disclosures of Interest

None noted.

4. Report Out – March 28, 2024

The Clerk provided the following report from the Closed Session meeting held March 28, 2024:

The Commission met in closed session on March 28, 2024 to hear the following matters:

Item 15.1 Commercial Lease Negotiation pursuant to S 239(2)(c) of the Municipal Act.

As a result of this discussion direction was provided in accordance with the Municipal Act.

5. Approval of Minutes

5.1 March 28, 2024 Regular Meeting

Moved by Member L. Van Vliet
Seconded by Member G. Bruno

That the minutes of the Commission meeting held on March 28, 2024 be approved as circulated.

Carried

6. Delegations

None at this time.

7. Presentations

7.1 Grant Thornton Auditors – 2023 Financial Audit

Samantha Cheung from Grant Thornton provided the Commission with an overview of the 2023 Financial Audit Report. Ms. Cheung answered questions received from the Commission members. As a result of this presentation and discussion the following motion was considered:

Moved by Member G. Bruno
Seconded by Member K. Ker

That the Commission approve the 2023 Audited Financial Statements.

Carried

7.2 Discover Aviation Day – August 17, 2024 by Doug Reilly, Discover Aviation Coordinator, COP Flight 14

Mr. Reilly provided the Commission with an overview of the Discover Aviation Day being held August 17, 2024, and information regarding COPA.

8. Correspondence

No correspondence

9. Chair's Remarks

9.1 Next generation Rental Hangars

Chair Maclellan relayed that there are funds remaining to build more hangars. The Chair is currently looking at different build options, drawings and quotes. The Chair will report back to the Commission on this project.

10. Operations Report and Updates (Vice Chair)

10.1. Airport Signage

Member Van Vliet relayed that he is pursuing design and quotes for two street signs which includes installation for Ker Drive West and McRitchie Drive East from the Niagara Region Sign shop. Member Van Vliet will procure new hangar signs from Bee Line Signs so they match the current hangar signs and will report back to the Commission on the pricing.

The Facility Manager is working on providing access to the Administration Building.

11. Financial Report Update (N. Giles)

11.1 CRA Correspondence

At the end of February, N. Giles received a call from CRA requesting additional information to support the Airport's Input Tax Credit Claims. The Airport collected HST for CRA for the hangar rentals and fuel purchases. HST is also paid on items the Airport purchased and the HST is claimed back from CRA.

As a result of the purchase of Hangar 5 and the building of Hangar 2 West, the Airport made significant claims for a refund of HST on these large items as well as the day-to-day operations. This then triggered an audit of the Airport's account. As a result of the initial audit, the CRA did not believe the Airport was eligible to claim back most of the HST as they felt the Airport operated as a non-profit organization.

A senior tax auditor from Grant Thornton was engaged and believes the Airport has made a case that it is not a non-profit organization, but rather a para-municipal organization and is eligible to claim these input tax credits.

A letter was sent today to CRA outlining the Airport's position and asking for a review of their initial determination.

As of this meeting, N. Giles has not received a response from CRA, depending on the response the Airport may have to charge HST on leases and property tax. However, this is undetermined at this time.

12. Special Projects (G. Bruno)

Member G. Bruno relayed that a full list of capital projects was created. Correspondence and an invitation will be sent to the local MPs and MPPs to tour

the Airport to allow an opportunity to discuss the Airport needs and opportunities. The Facility Manager will administer this project.

13. New Business

14. Upcoming Meeting

May 30, 2024 or call of Chair

15. Confidential Items

Moved by Member R. Bodner
Seconded by Member K. Ker

That the Commission now enter into closed session to address the following matters:

- 15.1 Commercial Lease Negotiation - a proposed or pending acquisition or disposition of land by the municipality or local board pursuant to Section 239(2)(c) of the Municipal Act.
- 15.2 Lease Negotiation Update - litigation or potential litigation, including matters before administrative tribunals, affecting the municipality or local board pursuant to Section 239(2)(e) of the Municipal Act.
- 15.3 Minutes of the closed session portion of the March 28, 2024 Commission meeting.

Carried

16. Adjournment

Moved by Member R. Bodner
Seconded by Member J. Lee

That the meeting be adjourned at approximately 7:56 p.m.

Carried



John Maclellan
Chair, Niagara Central Dorothy Rungeling Airport Commission