

**ONTARIO ENERGY BOARD**

**IN THE MATTER OF THE Ontario Energy Board Act, S.O. 1998,  
c.15, Schedule B, and in particular Section 21(2) thereof;**

**AND IN THE MATTER OF the Assessment Act, R.S.O. 1990, c.A.31,  
and in particular Section 25(3) thereof;**

**AND IN THE MATTER OF an Application by Lagasco Inc. for an  
Order determining whether or not the natural gas pipelines owned  
and operated by Lagasco Inc. in Haldimand County are gas  
transmission pipelines;**

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**AFFIDAVIT OF RYAN FORD  
SWORN January 26, 2021**

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**I, RYAN FORD**, of the Town of Clarington, Ontario **MAKE OATH AND SAY:**

1. I am the manager of linear properties for the Municipal Property Assessment Corporation. As such, I have knowledge, or where indicated, information that I believe to be true of the facts in issue in this application.
2. This Affidavit is sworn in response to the Affidavit of Mr. Jim McIntosh, chairman of the Ontario Petroleum Institute (OPI), sworn December 30, 2020 ("McIntosh Affidavit").
3. The McIntosh Affidavit refers to two roll numbers: 32 45 010 040 09400 0000 (Township of Blandford/Blenheim), and 32 38 020 020 60200 0000<sup>1</sup> (Township of East Zorra/Tavistock).

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<sup>1</sup> The McIntosh Affidavit at paragraph 7 is missing the first four digits of the roll number i.e., 32 38 ...

4. Those roll numbers had values levied against them beginning in 1993 and 1998, respectively.

5. In my Affidavit sworn July 29, 2020 and previously submitted in these proceedings, I outlined MPAC's standard practice for assessing pipe lines, which relies on receiving information in accordance with the reporting requirements under s. 25 of the *Assessment Act*<sup>2</sup>. Where a pipe line company fails to provide that information, MPAC will index their existing pipe line values to reflect changes from one assessment cycle to the next. This approach is only applied in those cases where MPAC has been unable to obtain the necessary information from the owner directly.

6. The McIntosh Affidavit indicates at paragraph 7 that the letter dated February 2019 and attached there as Exhibit A was the "only occasion on which MPAC ever requested a listing of "Pipelines" from TAQA". That statement is not accurate.

7. The February 2019 letter attached as Exhibit A to the McIntosh Affidavit was part of larger scale MPAC mailout to various pipe line companies to obtain updated information about their pipe lines.

8. Approximately five years earlier, in 2014, when the pipe lines had already been placed on the roll and assessed since the 1990s, Mr. McIntosh and Mr. Rob Matiko (a representative of TAQA<sup>3</sup>) contacted MPAC regarding the two roll numbers referenced in the McIntosh Affidavit. Mr. Rick Brisebois was the MPAC analyst responsible for these

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<sup>2</sup> As indicated in my Affidavit sworn July 29, 2020, MPAC's standard procedure when advised by owners that they have installed new pipe lines is to confirm the location, type, pipe diameter and length, and year installed. Once this information has been confirmed, MPAC adds the new pipe line to the assessment roll for the municipality.

<sup>3</sup> Mr. Matiko is copied on Exhibit B to the McIntosh Affidavit and referred to as "Rob Matiko, Property Tax Analysist [sic], TAQA North".

properties at the time, but he has now retired. I was previously advised by Mr. Brisebois and verily believe that he made a request for updated pipe line information by email to Mr. Matiko in November of 2014.

9. I was also advised by Mr. Brisebois and verily believe that a follow up request for the specific information was made on June 15, 2015 in response to a Request for Reconsideration<sup>4</sup> submitted by TAQA North. Mr. McIntosh responded to that request by indicating that he did not believe the field and gathering lines were assessable, and therefore the requested information was not provided. A copy of the email chain with Mr. Brisebois' request dated June 15, 2015, and Mr. McIntosh's reply dated June 25, 2015 is attached to my Affidavit as **Exhibit A**.

10. Mr. Brisebois and I also participated in a teleconference with Mr. McIntosh and Mr. Matiko on July 23, 2015 to explain pipe line assessment and with the hope of obtaining the information required to complete a review of the TAQA properties.

11. To date, MPAC has not received complete details from TAQA relating to the pipe lines described above.

12. Mr. McIntosh also indicates at paragraph 9 of his Affidavit that TAQA provided pipe line maps to the Ministry of Natural Resources and Forestry (MNRF) on an annual basis, and that "TAQA and predecessor companies have assumed that MPAC used these maps to estimate what they term as "pipe lines" under the Assessment Act, without requesting that information from the owner ...". I was MPAC's sole pipe line analyst from 2012-2014 and have been the Manager of Linear Properties from 2014 to present. In that

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<sup>4</sup> A Request for Reconsideration is a request submitted to MPAC to review a property's assessment. If a Request for Reconsideration does not resolve the issue, a property owner may file an appeal of the assessment to the Assessment Review Board.



This is "Exhibit A" to the Affidavit of Ryan Ford  
virtually sworn before me pursuant to O.Reg. 431/20,  
on January 26, 2021.

A handwritten signature in blue ink that reads "J. Barlow". The signature is written in a cursive style with a large, looped initial "J".

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**A Commissioner for Taking Affidavits, etc.**

**Jennifer A. Barlow, LSO 55051K**

**From:** [Ford, Ryan](#)  
**To:** [Ford, Ryan](#)  
**Subject:** FW: 2015 RfR's  
**Date:** January 26, 2021 10:42:49 AM  
**Attachments:** [image266653.PNG](#)

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**From:** Brisebois, Rick <RICK.BRISEBOIS@mpac.ca>  
**Sent:** Thursday, June 25, 2015 4:14 PM  
**To:** Ford, Ryan <RYAN.FORD@mpac.ca>  
**Subject:** Fwd: 2015 RfR's

How would you like me to respond to this?

Begin forwarded message:

**From:** Jim McIntosh <[Jim.McIntosh@taqa.ca](mailto:Jim.McIntosh@taqa.ca)>  
**Date:** June 25, 2015 at 4:02:53 PM EDT  
**To:** "Brisebois, Rick" <[RICK.BRISEBOIS@mpac.ca](mailto:RICK.BRISEBOIS@mpac.ca)>  
**Cc:** Rob Matiko <[Rob.Matiko@taqa.ca](mailto:Rob.Matiko@taqa.ca)>, Clint Sarmaga <[Clint.Sarmaga@taqa.ca](mailto:Clint.Sarmaga@taqa.ca)>  
**Subject:** RE: 2015 RfR's

Based on the definition of "pipeline" in the Assessment Act (Section 25(1)), the only portion of the TAQA gathering system in Blandford/Blenheim, and East Zorra/Tavistock townships in Oxford County that is a "pipeline" is the steel pipeline installed between the TAQA compressor station and the custody transfer station where sales gas is delivered into the Union Gas Blandford line. All pipelines upstream of the compressor station do not constitute transmission lines, as the natural gas material travelling through those sections of pipe are not yet "gas". The natural gas material in this section of our gathering system contains water vapour, and does not meet the Union Gas sales gas specification since the gas contains sufficient heavy hydrocarbons that the energy content of the material is too high. The TAQA compressor station treats the natural gas material to remove the water vapour and heavier hydrocarbons.

The "pipeline" from the TAQA compressor station to the Union Gas sales point is comprised of the following sections relative to the MPAC tax rolls:

Roll number	Property Type	Municipality
		Pipeline description
32-45-040-09400	Pipeline	Township of
Blandford/Blenheim	4270ft 6.625" OD YJ steel pipeline constructed in	1993 in
Blandford township		

2609ft 6.625" OD YJ steel pipeline constructed in 1993 in Blenheim township

020-020-60200-0000 Pipeline Township of East Zorra-  
Tavistock No "pipeline" located in this township

In addition to the pipeline tax rolls, tax rolls have been assigned to TAQA for both "Gas wells (Industrial)" and "Oil Wells" under the following tax rolls:

Roll number	Property Type	Municipality
32-45-020-090-49000 Blenheim	Gas Wells (Industrial)	Township of Blandford-
020-020-60300-0000 Tavistock	Gas Wells(Industrial)	Township of East-Zorra-
3434 000 080 10300 0000	Oil Wells	Municipality of West Elgin
3434000 080 10500 0000	Oil Wells	Municipality of West Elgin

Can you please supply background information or other material which documents that primary production wells in Ontario are subject to municipal taxation. We can find nothing in the Assessment Act that discusses assessments on producing oil or gas wells or how an assessed value is determined.

Thank you for working with TAQA to help us better understand our tax rolls and the resulting assessed values.

Jim McIntosh  
(519) 878-1006  
[Jim.mcintosh@taqa.ca](mailto:Jim.mcintosh@taqa.ca)

**Jim McIntosh**  
**Field Contractor**  
**TAQA North Ltd.**  
D +1.519.878.1006  
Canada T0K 1B0



[www.taqaglobal.com](http://www.taqaglobal.com)

TAQA is the brand name of Abu Dhabi National Energy Company PJSC

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version.

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**From:** Brisebois, Rick [<mailto:RICK.BRISEBOIS@mpac.ca>]  
**Sent:** Monday, June 15, 2015 9:39 AM  
**To:** Jim McIntosh  
**Cc:** Rob Matiko  
**Subject:** 2015 RfR's

Hi Jim,

I have outstanding RfR's on 3238 020 020 60200 and 3245 010 040 09400. To complete these I require a pipe report. This report should include type, diameter and length of pipe as well as the year it was installed. Once I receive this report I'll be able to review your RfR's.

Thanks.

Rick Brisebois M.I.M.A.  
Property Valuation Specialist  
Centralized Properties – Linear  
Municipal Property Assessment Corporation  
W. 613.933.7249 ext. 339  
C. 613.360.8063  
T.F. 1.877.239.9643 ext. 339  
F. 613.933.0597  
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