

**Ministry of
Municipal Affairs
and Housing**

Municipal Finance Policy
Branch

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January 18, 2021

To Municipal Treasurers and Municipal Auditors:

I am pleased to inform you that the 2020 Financial Information Return (Smart FIR2020) is now available for downloading from the FIR website.

You can “**net file**” the Smart FIR2020 to the ministry. Other enhancements have also been implemented to enhance data security and integrity.

In order to use the 2020 Smart FIR template, you must have Smart View installed on your computer and have a valid GO Secure account. Please see the “What’s Required” section of the FIR2020 reporting page for more information:

<https://efis.fma.csc.gov.on.ca/fir/FIR2020.htm>

Note: If you registered for a GO Secure account for the 2019 reporting year, you do not need to register again. However, we are asking your assistance in verifying the user accounts currently provisioned to access the Smart FIR for your municipality. Please use this link to complete the account confirmation form Smart FIR2020 user accounts:

<https://efis.fma.csc.gov.on.ca/fir/Account Confirmation/FIR2020 - Account Confirmation.zip>

As in previous years, a Microsoft Excel workbook will be used for the Smart FIR2020 reporting. The Smart FIR2020 template created by the ministry is the **only** acceptable form of submission.

For content changes and instructions, please see the “Additional Information” and “FIR Instructions” sections of the FIR2020 reporting page on the FIR website.

One noteworthy content change is the expansion of schedule 72B to show greater detail in the tax adjustments applied to taxation. This expansion aligns with reporting of these adjustments in the *Education Reports* on the Online Property Tax Analysis (OPTA) system.

There will also be a new option for you to have your FIR2020 pre-loaded with the schedule 72B data from OPTA for this year, which will greatly simplify and ease the process of completing the schedule. As not all the data reported on schedule 72B (particularly rebates and write-offs) will be ready in time for the initial release of the FIR2020 in January 2021, this new option will only become available in April 2021 once you have submitted all education property tax payments and year-end tax adjustments to OPTA.

Once you have submitted the appropriate information to OPTA, simply upload your in-progress FIR2020 to Smart View in order to back up your data so that the Smart FIR2020 template, which includes a pre-loaded schedule 72B, can be downloaded with all the information you have already entered. The FIR2020 instructions provide more details on the FIR release process.

For FIR2021, the Ministry of Municipal Affairs and Housing and the Ministry of Finance are working with the operators of the OPTA system, to pre-load additional property tax data for those municipalities who have submitted all education property tax payments and year-end tax adjustments to OPTA.

The deadline for completing the 2020 Financial Information Return is **May 31, 2021**.

I would also like to take this opportunity to remind you that filing your FIR data by the deadline is a requirement under the ***Municipal Act, 2001***. It is also critical for enabling the province to determine allocations for provincial grants. In addition, as you may know, submission of the FIR is a reporting obligation under the Ontario Municipal Partnership Fund (OMPF) program.

Other Information

The Smart FIR2020 allows you to attach documents when you are submitting the return. Financial statements including a signed auditor's report may be submitted this way or may be emailed to FIR.mah@ontario.ca

It is preferred that municipalities submit a PDF (Portable Document Format) version of the financial statements, although other formats such as WordPerfect, Word or Excel are also acceptable.

Municipalities that choose to submit their financial statements electronically are no longer required to send hard copies to their local Municipal Services Office.

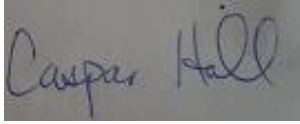
Viewing FIR Data

FIR website: <https://efis.fma.csc.gov.on.ca/fir/Welcome.htm>

FIR data can be viewed at the FIR website either "By Municipality" or "By Schedule" or "Multi-year". Look for the "View FIR Data" links on the FIR website to access the data.

Should you have any questions or require assistance with completing the FIR, please email FIR.mah@ontario.ca or contact Jim Simos at (416) 585-7618 or contact your Municipal Services Office.

Sincerely,

A rectangular box containing a handwritten signature in blue ink that reads "Caspar Hall".

Caspar Hall
Director, Municipal Finance Policy Branch

cc: Directors, MMAH, Municipal Services Offices
Mary Iannaci, Director, Municipal Funding Policy, Ministry of Finance