



Environment Canada Environnement Canada

Assets, Contracting and Environmental Management
Corporate Services Branch
351 Saint-Joseph Boulevard
Gatineau, Quebec
J8Z 1T3

April 16, 2013

Solicitation number K2A51-12-0105

PROJECT TITLE: Ecological Gifts Program: Appraisal Review Panel Manager (Chair, Panel, and Operations) (2013-2017)

Dear Madam/Sir:

Environment Canada has a requirement for the services described in the attached "Terms of Reference". We are, as a result, soliciting proposals to perform this work.

If you are interested in providing these services, you must submit **three (3) copies of your technical proposal and two (2) copies of your completed signed Offer of Service** no later than **15:00 (local time) on May 28, 2013** to the following office:

**Environment Canada (BIDS)
Mailroom
171 Jean-Proulx
Gatineau, Quebec
J8Z 1W5**

in accordance with the following procedures:

1. Identify the solicitation number **K2A51-12-0105** on the outside of all proposal/courier envelopes.
2. Include the following in your proposal, in sufficient detail for evaluation purposes:
 - (a) a brief statement indicating your understanding of the work;
 - (b) a summary of your related experience;
 - (c) a listing of staff (professional, technical, administrative, sub-contractors) who will be assigned to the work, and their respective personal résumés;

- (d) an explanation of the intended approach and/or methodology; and
 - (e) contingency plans to be implemented in the event assigned staff become unavailable during the period of the contract.
3. Environment Canada requests that bidders provide their bid in separately bound sections as follows:

SECTION I: SUBMIT THREE (3) HARD COPIES OF YOUR TECHNICAL PROPOSAL;

SECTION II: SUBMIT TWO (2) SIGNED HARD COPIES OF THE OFFER OF SERVICE (WHICH REPRESENTS THE FINANCIAL BID).

SECTION III: SUBMIT TWO (2) SIGNED HARD COPIES OF THE FORMER PUBLIC SERVANT CERTIFICATION.

Prices must appear in the Offer of Service (Financial Bid) only. No prices must be indicated in any other section of the bid. Offer of Service must be signed.

Bids must be submitted only to Environment Canada's Mailroom by the date, time and place indicated on page 1 of the bid solicitation.

Due to the nature of the bid solicitation, bids transmitted to Environment Canada by facsimile or e-mail will not be accepted.

All questions concerning this project shall be submitted in writing by e-mail: david.anderson@ec.gc.ca

Yours sincerely,

David Anderson
Procurement and Contracting Officer
Materiel and Contract Management Branch

Attachments:

Offer of Service (to be completed, signed and submitted in **two (2) copies**)
Mandatory Proposal Instructions
Terms of Reference
Evaluation Grid

MANDATORY PROPOSAL INSTRUCTIONS

- 1. Receipt**

The specified office will receive the sealed proposals (including the Offer of Service) or revisions up until the time and date specified in the letter of invitation.

Environment Canada shall no longer accept the Offer of Service/technical portion of the bidders' proposals by facsimile or by electronic mail.
- 2. Unacceptable Proposals**

Proposals received after the closing date and time will not be considered **and will be returned unopened.**

Proposals **NOT** submitted with duly completed Offer of Service forms in the format specified by the Department will not be accepted.

Incomplete proposals will be considered non-responsive and rejected.

Any Offer of Service that exceeds the stated ceiling or maximum price, if any, shall be considered non-responsive and rejected.

Any Offer of Service not signed in accordance with the letter of invitation shall be considered non-responsive and rejected.
- 3. Acceptance**

The Department will not necessarily accept the lowest or any of the proposals submitted.
- 4. Completion**

The Offer of Service form must be completed and submitted in the format presented by the Department.

Proposals must be submitted in accordance with these instructions and those contained in the letter of invitation.

It is the proposer's responsibility to ensure his/her complete understanding of the requirements and instructions specified by the Department. Enquiries concerning this solicitation must be submitted in writing to the contracting authority (David Anderson) no later than five (5) working days prior to the bid closing date specified herein to allow sufficient time to provide a response.
- 5. Reference**

The Department of Environment reserves the right, before awarding the Contract, to require the Contractor to submit such evidence of qualifications as it may deem necessary, and will consider evidence concerning the financial, technical and other qualifications and abilities of the contractor.



OFFER OF SERVICE

1. **Offer submitted by:** (Print or type complete business or corporate name, address, telephone number, fax number)

Tel. No. _____ Fax. No. _____

E-Mail _____

2. I (We), the undersigned, hereby offer to Her Majesty the Queen in Right of Canada, as represented by the Minister of Environment, to furnish all necessary expertise, supervision, materials, equipment and other things necessary to complete, to the entire satisfaction of the Minister or his/her authorized representative, the work as described in the Solicitation package according to the terms and conditions of the Department's service contract for the following prices:

2.1 Professional Services:

The following is a breakdown of the Professional Services (show fee structure all-inclusive of profit and overhead). All dollar amounts must appear in Canadian Currency.

Table 1		
Year 1 – Contract award to March 31, 2014		Firm per diem rate
T1.1	professional fees for the individual assigned the responsibilities of the Chair	
T1.2	professional fees for appraisal review services conducted by ARP members	
T1.3	professional fees for appraisal review services conducted by <i>Ad hoc</i> Appraisal Reviewers	
T1.4	professional fees for any other experts or specialists engaged in the reviews of appraisals and valuation reports	
T1.5	professional fees for the development of communications products, appraiser training courses, and ARP policy development	
T1.6	professional fees for administrative support personnel.	

Table 2		
Year 2 – April 1, 2014 to March 31, 2015		Firm per diem rate
T2.1	professional fees for the individual assigned the responsibilities of the Chair	
T2.2	professional fees for appraisal review services conducted by ARP members	
T2.3	professional fees for appraisal review services conducted by <i>Ad hoc</i> Appraisal Reviewers	
T2.4	professional fees for any other experts or specialists engaged in the reviews of appraisals and valuation reports	
T2.5	professional fees for the development of communications products, appraiser training courses, and ARP policy development	
T2.6	professional fees for administrative support personnel.	

	Table 3	
	Year 3 – April 1, 2015 to March 31, 2016	Firm per diem rate
T3.1	professional fees for the individual assigned the responsibilities of the Chair	
T3.2	professional fees for appraisal review services conducted by ARP members	
T3.3	professional fees for appraisal review services conducted by <i>Ad hoc</i> Appraisal Reviewers	
T3.4	professional fees for any other experts or specialists engaged in the reviews of appraisals and valuation reports	
T3.5	professional fees for the development of communications products, appraiser training courses, and ARP policy development	
T3.6	professional fees for administrative support personnel.	

	Table 4	
	Year 4 – April 1, 2016 to March 31, 2017	Firm per diem rate
T4.1	professional fees for the individual assigned the responsibilities of the Chair	
T4.2	professional fees for appraisal review services conducted by ARP members	
T4.3	professional fees for appraisal review services conducted by <i>Ad hoc</i> Appraisal Reviewers	
T4.4	professional fees for any other experts or specialists engaged in the reviews of appraisals and valuation reports	
T4.5	professional fees for the development of communications products, appraiser training courses, and ARP policy development	
T4.6	professional fees for administrative support personnel.	



AVERAGE PER DIEMS A1 & A2 (Averages to be used for evaluation purposes):

Average per diem rate for professionals (A1):

Average for Chair (A1a) = $(T1.1+T2.1+T3.1+T4.1)/4 = \$$ _____

Average for other professionals (A1b) =

$(T1.2+T1.3+T1.4+T1.5+T2.2+T2.3+T2.4+T2.5+T3.2+T3.3+T3.4+T3.5+T4.2+T4.3+T4.4+T4.5)/16$
= \$ _____

A1 = (A1a + A1b)/2 = \$ _____

Average per diem rate for administrative support personnel (A2):

A2 = (T1.6+T2.6+T3.6+T4.6)/4 = \$ _____

Values A1 and A2 will be used in the Contractor Selection formula below:

Bidder's Rated Score	Lowest Average per diem rate for professionals (lowest A1)	Lowest Average per diem rate for administrative support personal (lowest A2)
_____ x 70	+ _____ x 25	+ _____ x 5
Maximum Possible Score	Bidder's Average per diem rate for professionals (A1)	Bidder's Average per diem for administrative support personnel (A2)



- 3. I (We) agree that the Offer of Service will remain firm for a period of one hundred and twenty (120) calendar days after the tender closing date.
- 4. Payment for professional services and associated costs will be effected upon completion of each phase, submission of invoices detailing the work completed to date and upon confirmation by the departmental representative of the services rendered/deliverables received.

Claims for travel and accommodation expenses will be reimbursed at cost, in accordance with the Travel Directive, after they have been submitted with the aforementioned invoices and supported by receipts, vouchers, or other appropriate documents.

- 5. I (We) agree to submit herewith the following:
 - (a) a PROPOSAL to undertake the work, indicating an understanding of the objectives and responsibilities, a methodology and a time schedule as it relates to the requirements;
 - (b) a CORPORATE RESUME indicating relevant experience, the proposed personnel for the work team including their curriculum vitae;
 - (c) a list, if applicable, of SUBCONTRACTOR(S) including full names and addresses, portion(s) of work to be subcontracted and relevant firm experience;
 - (d) a duly completed OFFER OF SERVICE, **in two copies (2)**.
- 6. It is a condition that during the term of the contract all persons engaged in the course of carrying out this contract shall conduct themselves in compliance with the principles of the Conflict of Interest and Post-Employment Code for Public Office Holders. Should an interest be acquired or seem to cause a departure from the principles, the contractor shall declare it immediately to the departmental representative.

OFFERS WHICH DO NOT CONTAIN THE ABOVE-MENTIONED DOCUMENTATION OR DEVIATE FROM THE PRESCRIBED COSTING FORMAT SHALL BE CONSIDERED INCOMPLETE AND NON-RESPONSIVE AND SHALL BE REJECTED.

Dated this _____ day of _____, 2013, at _____

in the province of _____

by: (Signing Officer) Print & Sign

Title

Former Public Servant Certification – Competitive Requirement

Contracts with former public servants (FPS) in receipt of a pension or of a lump sum payment must bear the closest public scrutiny, and reflect fairness in the spending of public funds. In order to comply with Treasury Board policies and directives on contracts with FPS, bidders must provide the information required below.

Definitions

For the purposes of this clause, "former public servant" is any former member of a department as defined in the [Financial Administration Act](#), R.S., 1985, c. F-11, a former member of the Canadian Armed Forces or a former member of the Royal Canadian Mounted Police. A former public servant may be:

- a. an individual;
- b. an individual who has incorporated;
- c. a partnership made of former public servants; or
- d. a sole proprietorship or entity where the affected individual has a controlling or major interest in the entity.

"lump sum payment period" means the period measured in weeks of salary, for which payment has been made to facilitate the transition to retirement or to other employment as a result of the implementation of various programs to reduce the size of the Public Service. The lump sum payment period does not include the period of severance pay, which is measured in a like manner.

"pension" means, a pension or annual allowance paid under the [Public Service Superannuation Act](#) (PSSA), R.S., 1985, c.P-36, and any increases paid pursuant to the [Supplementary Retirement Benefits Act](#), R.S., 1985, c.S-24 as it affects the PSSA. It does not include pensions payable pursuant to the [Canadian Forces Superannuation Act](#), R.S., 1985, c.C-17, the [Defence Services Pension Continuation Act](#), 1970, c.D-3, the [Royal Canadian Mounted Police Pension Continuation Act](#), 1970, c.R-10, and the [Royal Canadian Mounted Police Superannuation Act](#), R.S., 1985, c.R-11, the [Members of Parliament Retiring Allowances Act](#), R.S., 1985, c.M-5, and that portion of pension payable to the [Canada Pension Plan Act](#), R.S., 1985, c.C-8.

Former Public Servant in Receipt of a Pension

As per the above definitions, is the Bidder a FPS in receipt of a pension? **Yes** () **No** ()

If so, the Bidder must provide the following information, for all FPS in receipt of a pension, as applicable:

- a. name of former public servant;
- b. date of termination of employment or retirement from the Public Service.

By providing this information, Bidders agree that the successful Bidder's status, with respect to being a former public servant in receipt of a pension, will be reported on departmental websites as part of the published proactive disclosure reports in accordance with [Contracting Policy Notice: 2012-2](#) and the [Guidelines on the Proactive Disclosure of Contracts](#).

Work Force Reduction Program

Is the Bidder a FPS who received a lump sum payment pursuant to the terms of a work force reduction program? **Yes** () **No** ()

If so, the Bidder must provide the following information:

- a. name of former public servant;
- b. conditions of the lump sum payment incentive;
- c. date of termination of employment;
- d. amount of lump sum payment;
- e. rate of pay on which lump sum payment is based;
- f. period of lump sum payment including start date, end date and number of weeks;
- g. number and amount (professional fees) of other contracts subject to the restrictions of a work force reduction program.

For all contracts awarded during the lump sum payment period, the total amount of fees that may be paid to a FPS who received a lump sum payment is \$5,000, including the Goods and Services Tax or Harmonized Sales Tax.

Certification

By submitting a bid, the Bidder certifies that the information submitted by the Bidder in response to the above requirements is accurate and complete.

Signed

Date

Terms of Reference

K2A51-12-0105

Ecological Gifts Program: Appraisal Review Panel Manager (Chair, Panel, and Operations) (2013-2017)

Mandatory Requirements:

Professional Credentials:

The Bidder must demonstrate that the individual identified as the Chair has Current* designation as Accredited Appraiser Canadian Institute (AACI).

***NOTE:** Current designation means that the resource is currently, as of the time of bid submission, a practicing member who qualifies for and carries appraiser liability insurance. The resource's membership status must be clearly indicated in the proposal.

The Bidder must demonstrate that **each** proposed resource conducting appraisal reviews as ARP members or as *Ad hoc* Appraisal Reviewers have current* designation as Accredited Appraiser Canadian Institute (AACI), or current designation as Charter Appraiser (C.App/EA) for the Panel member who represents Quebec region.

***NOTE:** Current designation means that the resource is currently, as of the time of bid submission, a practicing member who qualifies for and carries appraiser liability insurance. Each resource's membership status must be clearly indicated in the proposal.

The Bidder must propose at least one ARP member for each of Environment Canada's five regions (Atlantic Region, Ontario Region, Pacific and Yukon Region, Prairie and Northern Region and Quebec Region). The same person cannot be proposed for multiple regions.

Professional Work Experience:

The Bidder must demonstrate that it has at least three (3) years of direct, significant experience in project management and administration.

The Bidder must demonstrate that the individual identified as the Chair has at least fifteen (15) years of experience as a senior appraiser in a fee appraisal organization, during which time he/she has:

- a) Prepared valuations of rural real estate that have included conservation lands with natural features such as wetlands, estuaries, parkland, woodlands; and,
- b) Performed peer-reviews of appraisal reports valuing rural real estate that have included conservation lands with natural features such as wetlands, estuaries, parkland, woodlands.

The Bidder must demonstrate that **each** proposed resource conducting appraisal reviews as an ARP member or as an *Ad hoc* Appraisal Reviewer has at least seven (7) years of experience as an appraiser in a fee appraisal organization, during which time he/she has:

- a) Prepared valuations of rural real estate that have included conservation lands with natural features such as wetlands, estuaries, parkland, woodlands; and,
- b) Performed peer-reviews of appraisal reports valuing rural real estate that have included conservation lands with natural features such as wetlands, estuaries, parkland, woodlands.

Security:

The Bidder must hold a valid Designated Organization Screening (DOS), with approved document safeguarding at the level of PROTECTED B issued by the Canadian Industrial Security Directorate (CISD), Public Works and Government Services Canada (PWGSC) at the time of response to this request for proposal. In order to demonstrate this requirement, the bidder must provide a copy of the confirmation letter from CISD for the DOS with Document Safeguarding – PROTECTED B registration.

Each resource proposed by the bidder must hold a security accreditation to the level of Reliability at the time of response to this request for proposal. In order to demonstrate this requirement, each resource must be listed, along with their clearance level and the security clearance number or a confirmation letter from the issuing department.

Intellectual Property:

The Crown has determined that any intellectual property arising from the performance of the Work under the Contract will vest in Canada, on the following grounds:

- 6.2 Where statutes, regulations, or prior obligations of the Crown to a third party or parties preclude Contractor ownership of the Foreground Intellectual Property.

Purpose:

Environment Canada would like to obtain the services of a contractor to assemble a team of experienced appraisers, and manage the administration, operations, appraisal review, appraiser training, and reporting requirements of the Ecological Gifts Program's Appraisal Review Panel under the direction of Environment Canada's Ecological Gifts Program (EGP) National Secretariat.

Background:

Canada's Ecological Gifts Program provides a way for Canadians with ecologically sensitive land to protect nature and leave a legacy for future generations. Made possible by the terms of the *Income Tax Act of Canada* and the *Taxation Act* in Quebec, it offers significant tax benefits to landowners who donate land or a partial interest in land to a qualified recipient. Recipients ensure that the land's biodiversity and environmental heritage are conserved in perpetuity.

Empowered under the *Income Tax Act*, the Minister of the Environment is responsible for approving the eligibility of charitable organizations to receive ecological gifts, certifying ecological sensitivity and determining the fair market value for all ecological gifts. On October 4, 2000, Environment Canada (EC) announced the EGP's Appraisal Review and Determination Process (ARDP) and the formation of the Appraisal Review Panel (ARP). As an integral part of the ARDP, Environment Canada (EC) developed a rigorous, fully accountable fair market value certification process, which was called for in the February 2000 Budget.

The ARP is critical in carrying out ARDP for the EGP. The ARP is responsible for making recommendations to the federal Minister of the Environment on the fair market value of ecological gifts made under the *Income Tax Act*. The Minister's certification of the fair market value of the properties for tax purposes is primarily based on the ARP's recommendations. Due to the possibility that a certified value could be challenged in the Tax Court of Canada, the ARP must be comprised of independent, knowledgeable and experienced real estate appraisal professionals. This will ensure that the values recommended are reliable and will allow Panel members to serve as expert witnesses on behalf of the Minister of the Environment in Tax Court proceedings should that be necessary.

Environment Canada is seeking proposals from professional real estate appraisers and/or project managers across Canada to manage and administer the ARP supporting the EGP. The successful bidder will ensure that a team of experts on the valuation of conservation lands (including conservation easements, covenants and servitudes) is identified and available to undertake the work for Environment Canada and ensure that the ARP's consolidated expertise covers all of the EGP's appraisal review needs and appraiser training requirements.

The contractor ultimately engaged in this contract must clearly identify the sole individual who will be assigned the responsibilities of the Panel Chair of the ARP (Chair) who in turn will be responsible for managing a team of five qualified real estate appraisal professionals, including the Chair, from across Canada assembled by the contractor to implement the *Appraisal Review Panel Operational Guidelines (2008)*. It is important to note that the contractor and the sole person assigned the responsibilities of the Chair may be the same individual.

NOTE: An additional member of the ARP is the Legal Policy Specialist. This position will be contracted separately by Environment Canada to participate as a member of the ARP. The Legal Policy Specialist will be engaged on an as-needed basis at the discretion of Environment Canada in consultation with the Chair.

Scope:

The scope of this contract is to support the EGP in certifying the fair market value of ecological gifts through the establishment and management of the EGP ARP.

Objectives:

The Contractor will:

1. Assemble a team of accredited real estate appraisers from across Canada;
2. Make recommendations of fair market value to the Minister of the Environment;
3. Develop and implement relevant information and training sessions as required by the program; and,
4. Develop and implement policy related to improved ARP function.

Statement of Work:

Environment Canada requires a contractor to assemble a team of qualified real estate appraisers to form the independent ARP for the EGP and to administer the requirements of the *Appraisal Review Panel Operational Guidelines (2008)*. The overall purpose of the ARP is to make recommendations to the federal Minister of the Environment regarding the fair market value of ecological gifts. The Contractor must identify one qualified senior appraiser from the proposed team who will lead and manage the operations of the ARP for the EGP (the Chair) for the entire contract period. **The Contractor and the sole person assigned the responsibilities of the Chair may be the same individual.**

The selected Contractor will have the following responsibilities:

1. The Contractor will be responsible for assembling a team of experienced real estate appraisers who currently possess the designation of Accredited Appraiser Canadian Institute (AACI), or Chartered Appraiser (C.App/EA) in the province of Quebec, and managing the ARP membership to ensure that each of Environment Canada's five regions (Atlantic Region, Ontario Region, Pacific and Yukon Region, Prairie and Northern Region and Quebec Region) are represented by at least one ARP member. Similarly, the Contractor will be responsible for assembling a team of additional *Ad hoc* appraisers to undertake appraisal reviews in high-volume geographical areas as deemed necessary by the Chair. The Contractor will be solely personally responsible for quality control, value for services rendered, timeliness, and payment for services. One ARP member may be assigned the responsibilities of Ontario Region ARP Coordinator (at the discretion of the Chair) in order to assist the Chair in coordinating the high volume of appraisal reviews for this particular region.
2. The Contractor shall remain solely personally responsible to Environment Canada for any work conducted by the Chair and any appraisal review work or other work that the ARP may engage in including the following:
 - a. preparing and submitting a recommendation of fair market value and the associated documentation to support this recommendation (including the reasons for the ARP's recommended fair market value differing from the value recommended in the valuation report submitted with the donor's application) to the EGP National Secretariat in accordance with the *Appraisal Review Panel Operational Guidelines (2008)*;
 - b. preparing and submitting subsequent recommendations of fair market value of redetermined ecological gifts and the associated documentation to support the redetermined value (including the reasons for the redetermined value as compared to the value stated in the original

appraisal report and the value in the *Notice of Determination of Fair Market Value of an Ecological Gift*) to the EGP National Secretariat in accordance with the *Appraisal Review Panel Operational Guidelines (2008)* within 60 days from the conclusion of the meeting of the Redetermination Committee.

3. The Contractor must ensure that the Chair and all appraisers engaged by the Contractor to conduct work related to the ARP operations adhere to all guidelines set forth in the *Appraisal Review Panel Operational Guidelines (2008)*. This document also includes specific guidelines on the conduct of the ARP, conflict of interest rules for the ARP members and *Ad hoc* appraisal reviewers, restrictions related to the use of ARP information, and restrictions on what types of communications with donors, recipients, the media, and the general public are authorized by Environment Canada.
4. The Contractor will be responsible for managing the administration, training and operation of the ARP, fulfilling the Panel's reporting requirements for the ARP operations, preparing materials for information and training purposes, and delivering training, information presentations, and other communications as directed and authorized by Environment Canada.
5. The Contractor will be solely personally responsible for the efficient and effective administration of the ARP including all communications, training, and delegation of review assignments to members of the ARP or *Ad hoc* appraisal reviewers. All expenditures related to the Panel operations must be invoiced to Environment Canada.
6. The Contractor will be required to budget for the following potential travel requirements involving the Chair and ARP members:
 - a. Attendance of the Chair and all ARP members at up to one meeting of the ARP per year;
 - b. Attendance of the Chair and all or most of the ARP members at up to two Redetermination Committee meetings of the ARP per year (note that these potential meetings may be conducted in association with ARP meetings);
 - c. Attendance of the Chair at up to two workshops or conferences per year in Canada;
 - d. Attendance of the Chair at up to one meeting per year at Environment Canada Headquarters in Gatineau, Quebec on an as-requested basis by the EGP National Coordinator.
7. The Contractor and the Chair (if not the same individual) must be readily available by telephone, email, fax, and if requested, in person, to consult with the EGP National Coordinator or other staff of the EGP on an as-needed basis. On a weekly basis, an appraisal review operations meeting will be conducted via teleconference with the National Secretariat to discuss the status of active files and any issues.
8. The contractor must complete an Appraisal Review Tracking Form for every appraisal report that the ARP reviews and must submit the Form along with

the Chair's Determination of Fair Market Value documentation to the EGP National Secretariat at the completion of every file review. The information that is to be added to the Appraisal Review Tracking Form includes the following:

- a. ARP Coordinator
 - b. Date report received by ARP
 - c. Name of Reviewer assigned to review the appraisal
 - d. Date appraisal referred to Reviewer
 - e. Date requested Secretariat to forward appraisal to Reviewer
 - f. Date received by Reviewer
 - g. Notes
 - h. Date review completed
 - i. Recommended Fair Market Value
 - j. Date ARP Coordinator advises Chair that review is complete
 - k. Date Chair advises Minister of Panel recommendation
 - l. Reason for the variance from original appraisal report (if any)
 - m. Comments
 - n. Names of any additional experts contracted for the review of the file
 - o. Total fees paid to these experts
 - p. Rationale for requiring additional expertise for the review of this/these valuation report(s)
9. The contractor must complete and submit a semi-annual report to the National Secretariat that itemizes and describes any requests for redeterminations received during the previous six months. The report must summarize the proposed date, location, and intended participants for a meeting of the Redetermination Committee, with the objective of combining multiple requests for redetermination into a single meeting agenda.
10. The contractor will be responsible for the preparation of an ARP Summary Report to be produced annually for the EGP National Coordinator, which outlines and summarizes the information on the operations of the ARP during the previous fiscal year and presents recommendations for improvements to the Appraisal Review and Determination Process.
11. The contractor must produce itemized invoices which list the number of hours and per diem rates billed for the following tasks during the specified billing period:
- a. the costs for the operations of the ARP including administration, training, development of communications products and ARP policy development, itemized for each task by individual person including their hours and their per diem rates;;
 - b. for each appraisal report reviewed for every ecological gift processed:
 - the work conducted by the Chair, including hours and per diem rate;
 - the appraisal review work conducted by a qualified appraiser, itemized by individual person, including their hours and their per diem rates;

- the professional services of any specialists or experts engaged in the gift review itemized by individual person;
 - c. the travel expenditures and receipts for reimbursement in accordance with current Treasury Board policies and guidelines itemized by individual traveler; and,
 - d. a justification of the reasons for any higher than average charges or travel expenditures.
12. The Contractor will be solely personally responsible for the work performed by his/her team of experts who are engaged in the development and professional delivery of training and communication materials designed for specific target audiences at specific events or venues as directed and authorized by the EGP National Coordinator. The contractor is responsible for providing the necessary training to qualified appraisers engaged in the Panel including the Chair and *Ad hoc* appraisal reviewers to ensure that all the policies and procedures of the ARP are implemented in a cost-effective manner and in accordance with the *Appraisal Review Panel Operational Guidelines (2008)*.
13. The Contractor will be responsible for policy development related to the Appraisal Review and Determination Process and for identifying the need for and preparing updates to the *Appraisal Review Panel Operational Guidelines (2008)* in consultation with the EGP National Coordinator.
14. ARP members and *Ad hoc* appraisal reviewers will be responsible for undertaking reviews of valuation reports as may be assigned to them by the Chair, for managing their time and work loads appropriately, and for undertaking each review in a timely and efficient manner.

The Chair will have the following responsibilities:

The Chair will be responsible for preparing expert recommendations on the fair market value of proposed donations of ecologically sensitive lands, or partial interests in such lands, to the federal Minister of the Environment. In preparing the expert recommendations, the Chair will be required to fulfill the following responsibilities:

1. The Chair will be responsible for ensuring that all valuation reports and recommendations are reviewed in accordance with the Standards of the Appraisal Institute of Canada, or the Ordre des évaluateurs agréés du Québec (for donations in Quebec), and the EGP's *Guidelines for Appraisals*. Similarly, the Chair will be responsible for ensuring that each appraisal review is assigned to a qualified appraiser who is well suited and available to perform the appraisal review for the particular region in which the ecological gift is located and that the review be conducted in compliance with the *Appraisal Review Panel Operational Guidelines (2008)*.
2. The Chair will ensure that the work related to the ARP operations in each region of the country is properly distributed to an appropriate member of the team of experienced ARP members or other *Ad hoc* appraisal reviewers.

3. For each completed appraisal review, the Chair must submit an ARP recommendation of fair market value via a letter to the National Secretariat of the EGP along with supporting documentation.
4. When a donor indicates that she/he does not accept the federal Minister's determination of fair market value and requests a redetermination of the fair market value, the Chair must assemble a Redetermination Committee to meet within four months of the request to review and reconsider the original application, including any new information submitted by the donor(s) and their representatives, and make a second recommendation on the fair market value to the Minister of the Environment. At a minimum, the Redetermination Committee should consist of the Chair, the appraisal reviewer who reviewed the original submission and at least one other member of the ARP as deemed necessary and as directed by the Chair. The timing and location of meetings and the membership of the Redetermination Committee shall be determined in collaboration with the EGP National Coordinator.
5. The Chair is required to ensure that all tracking sheets, letters, memos and supporting documentation are completed and delivered to the National Secretariat of the EGP within the timelines specified in the *Appraisal Review Panel Operational Guidelines (2008)*.

Duration of Contract:

Contract award to March 31, 2017

A copy of the *Appraisal Review Panel Operational Guidelines (2008)* is attached (pdf copy), which will provide bidders with a sufficient understanding of the roles, responsibilities and procedures of the Chair and Appraisal Review Panel as currently structured for the EGP (Ecological Gifts Program)

Project Description and Deliverables:

Identifying and securing a team of professional real estate appraisers from across Canada

- Identifying appraisal review resources (Panel participation, reviewer participation, other valuation professionals) as required.
- Producing an EC-approved statement of work, advertising mechanism and evaluation criteria for additional Ad hoc reviewer resource needs.
- Inviting qualified professionals to provide Ad hoc appraisal reviewer services described in the Statement of Work using professional associations, institutes and other medium deemed necessary.
- Issuing, administering and reporting on the subcontracts for required resources.

Making fair market value recommendations to the Minister of the Environment

- Reviewing valuation reports for ecological gifts in accordance with the Standards of the Appraisal Institute of Canada, the l'Ordre des évaluateurs agréés du Québec (for donations in Quebec), and the Ecological Gifts Program's Appraisal Review and Determination Process.
- Making recommendations to the Minister of the Environment or the Minister's designate about the fair market value of ecological gifts.
- Recommending a value for the Notice of Determination of the Fair Market Value of an Ecological Gift, to be issued to donors by Environment Canada, in accordance with the Appraisal Review and Determination Process on the fair market value of ecological gifts.
- Recommending a value for the Notice of Redetermination of the Fair Market Value of an Ecological Gift, to be issued to donors by Environment Canada, in accordance with the Appraisal Review and Determination Process on the fair market value of ecological gifts.

Panel administration, communication and training

- Leading the communication, policy development and training initiatives on behalf of the Appraisal Review Panel in cooperation with Environment Canada.
- Implementing the policies and procedures of the Appraisal Review Panel as outlined in the Operational Guidelines of the Appraisal Review Panel (December 2008, or subsequent versions of this guideline document).
- Updating as required the Operational Guidelines of the Appraisal Review Panel (2008) in consultation with Environment Canada.
- Preparing a Summary Report that highlights the trends and activities of the Appraisal Review Panel and delivering this report to Environment Canada.
- Making recommendations about improvements to the operation of the Appraisal Review Panel and the Appraisal Review and Determination Process and, where appropriate, including those recommendations in the Summary Report.
- In the last year of the contract (Year 4; 2016-2017), to act as a resource to both Environment Canada and the subsequent contractor responsible for assembling and managing the Appraisal Review Panel and administering the requirements of the Operational Guidelines of the Appraisal Review Panel. NOTE: In the event that the Contractor is deemed to be the successful bidder in the subsequent competitive bid process for the next-anticipated contract term spanning April 1, 2016 through to March 31, 2020, then this contract will terminate once the new contract begins.

Project Cost

Environment Canada has estimated total funding for this contract, over four fiscal years (assuming that year four is a transition year to a new panel), at a maximum amount of **\$1,230,000.00** excluding GST/HST (from contract award to March 31, 2017) broken down as follows. The Contractor will be engaged on an as-needed basis at the discretion of Environment Canada. Environment Canada makes no guarantee of a minimum amount of work that will result from this contact – compensation will be based on the amount of work performed, submitted, received and reviewed by the EGP National Coordinator at Environment Canada.

The fiscal year for the Government of Canada ends on March 31, and for contracts which span more than one fiscal year, the contractor will be required to specify the level of effort in fees and expenses achievable between the date of the contract and March 31 of one year as well as April 1 and the end of the contract in subsequent fiscal years.

Fiscal Year 1 – from contract award to March 31, 2014

- Up to a maximum amount of \$ 303 000 for professional fees
- Up to a maximum amount of \$25 000 for travel expenses (original receipts required)
-

Total: \$ 328 000

Fiscal year 2 - from April 1, 2014 to March 31, 2015

- Up to a maximum amount of \$ 387 000 for professional fees
- Up to a maximum amount of \$ 30 000 for travel expenses (original receipts required)
-

Total: \$ 417 000

Fiscal year 3 - from April 1, 2015 to March 31, 2016

- Up to a maximum amount of \$ 406 000 for professional fees
- Up to a maximum amount of \$ 30 000 for travel expenses (original receipts required)
-

Total: \$ 436 000

Fiscal year 4- from April 1, 2016 to March 31, 2017

- Up to a maximum amount of \$ 45 000 for professional fees
- Up to a maximum amount of \$ 4 000 for travel expenses (original receipts required)
-

Total: \$49 000

Estimated Maximum Total Value of Contract:

\$1,230,000 (excluding GST/HST)

Submission of Proposals:

All proposals should be double sided and printed on recycled paper.

The technical proposal should follow and comply with the following table of contents:

1. Introduction
2. Proposal Overview
3. Bidder's Work Experience in Project Management and Administration
4. Proposed Chair's Qualifications and Work Experience
5. Proposed ARP Member and *Ad hoc* Appraisal Reviewer Qualifications and Work Experience
6. Proposed Operating Plan
7. Proposed Employees and Administrative Support System
8. Appendix A: Resumés of all proposed professional resources (in the order of: Contractor, Chair, ARP members and *Ad hoc* Appraisal Reviewers)
9. Appendix B: Professional reference for all proposed resources (in the order of: Contractor, Chair, ARP members and *Ad hoc* Appraisal Reviewers)

The proposal must provide the per diem rates for each proposed resource and should provide sufficient details on the education, professional credentials, technical qualifications and relevant experience of the contractor and all professional team members for the evaluation team to evaluate the proposal against the technical criteria

Operating Plan: The proposal should include an operating plan which describes how the Contractor will plan, organize, manage and operate to ensure that all the requirements in the Statement of Work are fully met during the term of this contract. This should include, but not be limited to, a detailed description as to how the Contractor and the Chair would:

- assemble and maintain a qualified team of appraisers under the leadership of the Chair to meet the demands for appraisal reviews in all provinces;
- ensure that the files submitted to the ARP are assigned to the most qualified appraiser for review;
- ensure that the appraisal review assignments for the EGP would receive priority over other regular work responsibilities in order to meet the service delivery goals of the EGP;
- specify in what situations and under what circumstances the Contractor engages or hires additional experts or specialists in order to carry out the responsibilities of the ARP as described in the Statement of Work;
- plan for succession and develop a contingency plan for when the individual assigned the responsibilities of the Chair becomes unavailable to perform his/her duties during the term of the contract; and,
- organize and implement systems and procedures to ensure that all the reporting requirements of Environment Canada are completed in a timely and efficient manner.
-

Appendix A: The Bidder must provide a detailed, comprehensive resumé for each intended professional resource (including for him/her self) proposed to provide the services described in the Statement of Work in Annex “A” to the RFP.

Appendix B: The Bidder should provide contact information for two professional references for each proposed professional resource including for him/her self, for the individual who will be assigned the responsibilities of the Chair, for each proposed ARP member and for each proposed *Ad hoc* appraisal reviewer. Both Professional References must pertain to professional service assignments completed within the last two (2) years. Environment Canada reserves the right to request references and contact referees to verify the accuracy of information contained in the proposal before a contract is awarded.

All of the following requirements must be addressed in the technical proposal submission:

1. Technical Component

Mandatory Technical Criteria

The Mandatory Technical Criteria listed below will be evaluated on a simple MET/NOT MET (i.e. responsive/non-responsive, compliant/non-compliant) basis. Bids which fail to

meet all of the Mandatory Technical Criteria will be deemed non-responsive and will not be given any further consideration.

	Mandatory Criteria	Page Reference in Proposal
A.	<u>Professional Credentials</u>	
M1	<p>The Bidder must demonstrate that the individual identified as the Chair has Current* designation as Accredited Appraiser Canadian Institute (AACI).</p> <p>*NOTE: Current designation means that the resource is currently, as of the time of bid submission, a practicing member who qualifies for and carries appraiser liability insurance. The resource's membership status must be clearly indicated in the proposal.</p>	
M2	<p>The Bidder must demonstrate that each proposed resource conducting appraisal reviews as ARP members or as <i>Ad hoc</i> Appraisal Reviewers have current* designation as Accredited Appraiser Canadian Institute (AACI), or current designation as Charter Appraiser (C.App/EA) for the Panel member who represents Quebec region.</p> <p>*NOTE: Current designation means that the resource is currently, as of the time of bid submission, a practicing member who qualifies for and carries appraiser liability insurance. Each resource's membership status must be clearly indicated in the proposal.</p>	
M3	<p>The Bidder must propose at least one ARP member for each of Environment Canada's five regions (Atlantic Region, Ontario Region, Pacific and Yukon Region, Prairie and Northern Region and Quebec Region). The same person cannot be proposed for multiple regions.</p>	
B.	<u>Professional Work Experience:</u>	
M4	<p>The Bidder must demonstrate that it has at least three (3) years of direct, significant experience in project management and administration.</p>	
M5	<p>The Bidder must demonstrate that the individual identified as the Chair has at least fifteen (15) years of experience as a senior appraiser in a fee appraisal organization, during which time he/she has:</p> <p>a) Prepared valuations of rural real estate that have included conservation lands with natural features such as wetlands,</p>	

	estuaries, parkland, woodlands; and, b) Performed peer-reviews of appraisal reports valuing rural real estate that have included conservation lands with natural features such as wetlands, estuaries, parkland, woodlands.	
M6	The Bidder must demonstrate that each proposed resource conducting appraisal reviews as an ARP member or as an <i>Ad hoc</i> Appraisal Reviewer has at least seven (7) years of experience as an appraiser in a fee appraisal organization, during which time he/she has: a) Prepared valuations of rural real estate that have included conservation lands with natural features such as wetlands, estuaries, parkland, woodlands; and, b) Performed peer-reviews of appraisal reports valuing rural real estate that have included conservation lands with natural features such as wetlands, estuaries, parkland, woodlands.	
M7	The Bidder must hold a valid Designated Organization Screening (DOS), with approved document safeguarding at the level of PROTECTED B issued by the Canadian Industrial Security Directorate (CISD), Public Works and Government Services Canada (PWGSC) at the time of response to this request for proposal. In order to demonstrate this requirement, the bidder must provide a copy of the confirmation letter from CISD for the DOS with Document Safeguarding – PROTECTED B registration.	
M8	Each resource proposed by the bidder must hold a security accreditation to the level of Reliability at the time of response to this request for proposal. In order to demonstrate this requirement, each resource must be listed, along with their clearance level and the security clearance number or a confirmation letter from the issuing department.	

Point-Rated Criteria

The Point-Rated Criteria contained herein will be used by Environment Canada to evaluate bids that have met all of the Mandatory Technical Criteria. Bidders are advised to address these requirements in the following order and in sufficient depth in their proposals to enable a thorough assessment. Environment Canada's assessment will be based solely on the information contained within the bids.

Bids will be evaluated under the Point-Rated Criteria in the order that the stated criteria appear in the following charts. The minimum for each Section of Point-Rated Criteria (R1, R2, R3, R4) is 50% of the maximum possible points of the Section. The overall pass mark is 70% (70 points out of the maximum possible 100 points). If a bid is

assessed as failing to meet the required minimum points at any step in the technical evaluation, the bid will immediately be declared non-responsive and will be given no further consideration.

When addressing Point-Rated Criteria in the bid, each point is to be referenced as R1a, R1b R2c, etc. respectively.

R1 – The individual identified as the Chair has the necessary knowledge and relevant work experience to review valuation reports/appraisals for ecological gifts and make recommendations to the Minister of the Environment in accordance with the Ecological Gifts Program’s Appraisal Review and Determination Process

R1	Point-Rated Criteria	Maximum Score	Bid Page No.
R1a	Has varied experience as a senior appraisal specialist with regional or national peer recognition, experience as an expert witness in the Tax Court of Canada, senior appointments within the Appraisal Institute of Canada or l’Ordre des évaluateurs agréés du Québec, professional awards (1 point for each relevant appearance or appointment within the past fifteen (15) years, with a maximum of 5 points)	5	
R1b	Current professional designations with recognized provincial, national or international real estate appraisal/valuation organizations (1 point for each professional designation, excluding the designation as Accredited Appraiser Canadian Institute assessed in M1, with a maximum of 3 points)	3	
R1c	Has experience in performing appraisal reviews and/or preparing appraisals for eligible recipients under the EGP (1 point for each 10 performed or reviewed EGP appraisals within the past fifteen (15) years, with a maximum of 8 points)	8	
R1d	Has led or attended, within the past five (5) years, EGP appraiser training workshops (1 point for 1 workshop, 2 points for more than 1	2	

	workshop)		
R1e	Has participated, within the past five (5) years, in professional development training related to the requirements and implementation of land trust standards and practices within Canada and/or the United States. Examples would include attendance at the CLTA and/or US LTA annual conferences (1 point for participating in 1 event, 2 points for more than 1 event)	2	
R1f	Demonstrated experience making valuation recommendations to senior government officials (5 points for Yes, 0 points for No)	5	
R1g	Demonstrated experience making policy recommendations to senior government officials (5 points for Yes, 0 points for No)	5	
SUBTOTAL		30 (Minimum=15)	

R.2 – The individual to be assigned the responsibilities of the Chair has experience in preparing valuation/appraisals of rural/open space conservation lands across Canada

R2	Point-Rated Criteria	Maximum Score	Bid Page No.
R2a	Experience in preparing valuations of conservation lands, including easements, covenants, or servitudes (1 point for each 5 valuations within the past fifteen (15) years, with a maximum of 5 points)	5	
R2b	Experience as an appraisal expert in federal court, provincial court, expropriation tribunals (1 point for each appearance, with a maximum of 5 points)	5	
R2c	Experience as an AACI designated fee appraiser in provincial or territorial jurisdictions in Canada (1 point for each jurisdiction, with a maximum of 5	5	

	points)		
SUBTOTAL		15 (Minimum=7.5)	

R.3 – The individual to be assigned the responsibilities of the Chair has experience in peer-reviewing valuation reports for rural/open space lands across Canada

R3	Point-Rated Criteria	Maximum Score	Bid Page No.
R3a	Experience reviewing appraisals of conservation lands, including easements, covenants, or servitudes (1 point for each 5 reviews, within the past fifteen (15) years, with a maximum of 10 points)	10	
R3b	Experience leading the peer review of other professional appraiser's work (1 point for each 5 peer review led, within the past fifteen (15) years, with a maximum of 5 points)	5	
SUBTOTAL		15 (Minimum=7.5)	

R.4 – The proposed Contractor and the proposed Chair (could be the same individual, two different individuals, or a firm and an individual) have the necessary leadership, communication, and project management skills and training experience

R3	Point-Rated Criteria	Maximum Score	Bid Page No.
R4a	Contractor has experience in assembling and managing a team of professional fee appraisers (5 points for Yes, 0 points for No)	5	
R4b	Contractor has experience in managing financial and human resources including budget planning and reporting, human resource planning, contracting, and scheduling and assigning work to meet clients' needs (1 point for each year of experience within the past fifteen (15) years, with a maximum of 10 points)	10	
R4c	Chair has experience as a chair of a decision-making board or panel (1 point for each year of experience ,within the past ten (10) years, with a maximum of 5 points)	5	
R4d	Chair has experience preparing	5	

	curriculum and teaching appraisal-related workshops to appraisers and non-appraiser audiences, (such as land trust staff/volunteers (1 point for each curriculum or workshop prepared, within the past five (5) years, with a maximum of 5 points)		
R4e	Chair has the ability to communicate complex issues to lay audiences, both orally and in writing. Points for this criterion will be awarded based on a list of books, articles, and/or training materials authored, edited or reviewed, and/or with a list of professional speaking/teaching experience on rural/open space land valuation. 1 point for each of the above mentioned achievements within the past 5 years, with a maximum of 3 points)	3	
R4f	The proposed operational plan addresses in detail the 6 items mentioned above at the beginning of the Section "Submission of Proposals": (2 points for each item) : <ul style="list-style-type: none"> • assemble and maintain a qualified team of appraisers under the leadership of the Chair to meet the demands for appraisal reviews in all provinces; • ensure that the files submitted to the ARP are assigned to the most qualified appraiser for review; • ensure that the appraisal review assignments for the EGP would receive priority over other regular work responsibilities in order to meet the service delivery goals of the EGP; • specify in what situations and under what circumstances the Contractor engages or hires additional experts or specialists in order to carry out the responsibilities of the ARP as described in the Statement of Work; • plan for succession and develop a contingency plan for when the individual assigned the responsibilities of the Chair becomes unavailable to perform 	12	

	his/her duties during the term of the contract; and, <ul style="list-style-type: none"> organize and implement systems and procedures to ensure that all the reporting requirements of Environment Canada are completed in a timely and efficient manner. 		
SUBTOTAL		40 (Minimum=20)	

TOTAL

100
(Minimum=70)

2. Cost Component

For the purpose of estimating the administrative expenses for the financial component, all applicants are directed to use the following program statistics as the basis for their bids.

Table (A) summarizes the work of the ARP from 2009-2010 to 2011-2012. On an average during those 3 Fiscal Years, the ARP completed the reviews of 84 appraisal files and made recommendations for the fair market value to the federal Minister of the Environment. An average of 5 additional files are withdrawn or abandoned each year, and an average of 15 additional files remained under ARP review (Active Files) at the end of each year. During those three years, approximately 40% of the files were considered to be complex while the other 60% were straight-forward. A complex file is one that would include additional investigation (e.g. title search, additional market evidence, etc.) or require independent expert opinions (e.g. land planners, timber appraisers, etc.). Since 2008-2009, no redeterminations were conducted.

Table (B) summarize the number of completed recommendations by location and by type.

APPRAISAL REVIEW PANEL – Fiscal Years 2009-2010 to 2011-2012

A. Workload by Fiscal Year

	Number of files			Area (ha)	Market Value
	Fee Simple	Others*	Total		
Completed Files	65	31	96	7,398	\$58,000,000
Withdrawn/Abandoned Files	8	0	8	332	1,500,000
Active Files at Year End	14	3	17	1,491	\$15,300,000
Total 2009-2010	87	34	121	9,221	\$74,800,000
Completed files	56	27	83	4,612	\$34,650,000

Withdrawn/Abandoned Files	7	1	8	1,986	67,500,000
Active Files at Year End	13	1	14	650	\$19,230,000
Total 2010-2011	76	29	105	7248	\$121,380,000
Completed files	54	20	74	4,240	\$28,000,000
Withdrawn/Abandoned Files	0	1	1	81	100,000
Active Files at Year End	13	2	15	344	\$16,700,000
Total 2011-2012	67	23	90	4,665	\$44,800,000

*: Easements, Covenants, Real Servitudes

B. Total number of completed recommendations by location (2009-2010 to 2011-2012)

	Fee Simple	Others*	Total
British Columbia	41	9	50
Alberta	25	17	42
Saskatchewan and Manitoba	1	1	2
Ontario	76	30	106
Quebec	32	17	49
Atlantic Provinces	16	5	21
Total	191	79	270

*: Easements, Covenants, Real Servitudes

The financial cost quotation must be submitted using the tables in the Offer of Service. The bidder must specify for each year of this contract, the firm per diem rate for each proposed resource.

A cost quotation for actual travel expenses (other than per diem rates) will not be evaluated but bidders should note that all travel related to appraisal reviews, determinations, and redeterminations will take place within Canada (excluding the two territories and Nunavut) and will be reimbursed in accordance with current Treasury Board policies and guidelines.

Contractor Selection Method

The contract will be awarded to the responsive (compliant) bidder with the highest combined rating of technical merit (70%) and price (30%). The price component will be based on two elements: 1) a calculation of the average per diem rate for the Chair and the other professional fees¹ (25%) and 2) the average per diem rate for administrative support personnel (5%).

The values A1 and A2 are calculated using the formulas found in the Offer of Service.

¹ This average is calculated by taking the sum of the average per diem rate for the individual assigned the responsibilities of Chair and the average per diem rate calculated for the other appraisal reviewers (ARP members and *Ad hoc* Appraisal Reviewers) identified in the bid then dividing by two. In order to take per diem increases over time into account, the average per diem rate for each resource will be calculated using the average of all proposed rates for all years of the contract.

See the following formula below:

$$\frac{\text{Bidder's Rated Score}}{\text{Maximum Possible Score}} \times 70 + \frac{\text{Lowest Average per diem rate for professionals (lowest A1)}}{\text{Bidder's Average per diem rate for professionals (A1)}} \times 25 + \frac{\text{Lowest Average per diem rate for administrative support personal (lowest A2)}}{\text{Bidder's Average per diem for administrative support personnel (A2)}} \times 5$$

Bidders MUST provide firm per-diem rate(s) in Canadian Funds excluding amounts for Goods and Services Tax (GST) or the Harmonized Sales Tax (HST).

Environment Canada reserves the right to not award this contract. No payment shall be made for costs incurred by the bidder in the preparation and submission of a bid in response to this RFP and no costs are to be incurred by the successful bidder before receipt of a signed contract.

The total cost of this project, including professional fees and travel expenses, shall not exceed \$1,230,000.00 (GST/HST is excluded).