



2024 Development Charge Background Study

Town of Tillsonburg

For Public Circulation and Comment

April 12, 2024

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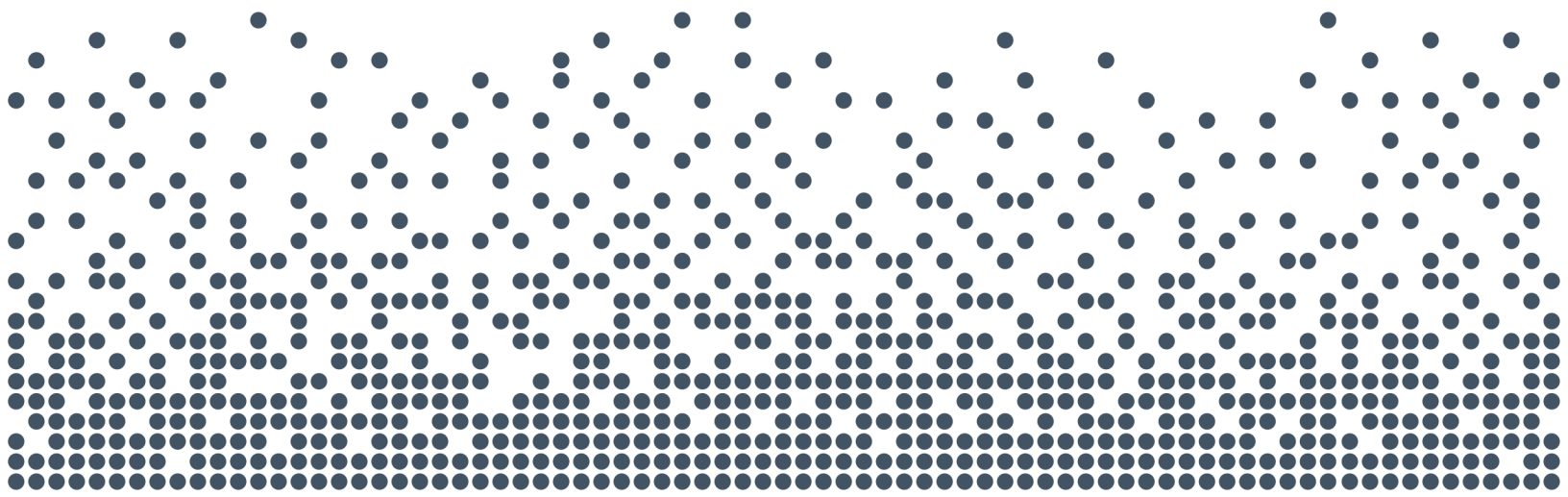
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List of Acronyms and Abbreviations

Acronym	Full Description of Acronym
D.C.	Development charge
D.C.A.	<i>Development Charges Act</i> , 1997 as amended
G.F.A.	Gross floor area
LPAT.	Local Planning Appeal Tribunal
N.F.P.O.W.	No Fixed Place of Work
O.L.T.	Ontario Land Tribunal
O.M.B.	Ontario Municipal Board
O. Reg.	Ontario Regulation
P.O.A.	Provincial Offences Act
P.P.U.	Persons per unit
s.s.	Subsection
sq.m.	square metre
sq.ft.	square feet
km	kilometer



Executive Summary



Executive Summary

1. The report provided herein represents the Development Charges (D.C.) Background Study for the Town of Tillsonburg (Town) required by the *Development Charges Act, 1997* (D.C.A.). This report has been prepared in accordance with the methodology required under the D.C.A. The contents include the following:
 - Chapter 1 – Introduction and overview of the legislative requirements of the D.C.A.;
 - Chapter 2 – Current Town D.C. policy
 - Chapter 3 – Summary of the residential and non-residential growth forecasts for the Town;
 - Chapter 4 – Approach to calculating the D.C.;
 - Chapter 5 – Review of historical service standards and identification of D.C. recoverable capital costs to service growth;
 - Chapter 6 – Calculation of the D.C.s;
 - Chapter 7 – D.C. policy recommendations and D.C. by-law rules;
 - Chapter 8 – Asset management plan requirements of the D.C.A.; and
 - Chapter 9 – By-law implementation.

2. D.C.s provide for the recovery of growth-related capital expenditures from new development. The D.C.A. is the statutory basis to recover these charges. The methodology is detailed in Chapter 4; a simplified summary is provided below:
 - 1) Identify amount, type and location of growth;
 - 2) Identify servicing needs to accommodate growth;
 - 3) Identify capital costs to provide services to meet the needs;
 - 4) Deduct:
 - Grants, subsidies and other contributions;
 - Benefit to existing development;
 - Amounts in excess of 15-year historical service calculation;
 - D.C. reserve funds;



- 5) Net costs are then allocated between residential and non-residential benefit; and
 - 6) Net costs divided by growth to provide the D.C. calculation.
3. Changes to the D.C.A. were introduced through four bills passed in the Ontario legislature since the Town's last D.C. by-law amendment: Bill 109, and Bill 23, Bill 97, and Bill 134. The following provides a brief summary of the recent changes.

Bill 109: *More Homes for Everyone Act, 2022*

On April 14, 2022, Bill 109 received Royal Assent. One of the changes of the Bill and Ontario Regulation (O. Reg.) 438/22 that took effect upon Royal Assent included amending the D.C.A. and O. Reg. 82/98 related to the requirements for the information which is to be included in the annual Treasurer's statement on D.C. reserve funds and the requirement for publication of the statement. Further information is provided in subsection 1.3.5.

Bill 23: *More Homes Built Faster Act, 2022*

On November 28, 2022, Bill 23 received Royal Assent. This Act amends a number of pieces of legislation including the *Planning Act* and the D.C.A. Subsequently, further amendments to these provisions were made through Bills 97 and 134. The following provides a summary of the changes to the D.C.A. (further details are provided in subsection 1.3.6 of this report):

- Additional residential unit exemption: Allowance of a third unit to be exempt from D.C.s in existing and new residential dwellings;
- Removal of housing as an eligible D.C. service;
- New statutory exemptions for affordable units, attainable units (to be in effect upon proclamation by the Lieutenant Governor);
- New statutory exemptions for inclusionary zoning units, and non-profit housing developments;
- Historical level of service extended to 15-year period instead of the prior 10-year period;
- Capital cost definition may be revised to prescribe services for which land or an interest in land will be restricted;



- Capital cost definition has been revised to remove studies;
 - Mandatory reduction for new D.C. by-laws passed after November 28, 2022, as follows:
 - Year 1 – 80% of the maximum charge;
 - Year 2 – 85% of the maximum charge;
 - Year 3 – 90% of the maximum charge;
 - Year 4 – 95% of the maximum charge; and
 - Year 5 to expiry – 100% of the maximum charge.
 - D.C. by-law expiry will be 10 years after the date the by-law comes into force (unless repealed earlier);
 - D.C. for rental housing developments to receive a discount as follows:
 - Three or more bedrooms – 25% reduction;
 - Two bedrooms – 20% reduction; and
 - All other bedroom quantities – 15% reduction.
 - Maximum interest rate for installments and determination of charge for eligible site plan and zoning by-law amendment applications to be set at the average prime rate plus 1%; and
 - Requirement to allocate funds received– municipalities will be required to spend or allocate at least 60% of their reserve fund at the beginning of the year for water, wastewater, and services related to a highway.
4. The Town is undertaking a D.C. public process and anticipates passing a new by-law for the eligible services. The mandatory public meeting has been set for May 27, 2024 with adoption of the by-law anticipated for June 12, 2024, with an effective date of June 13, 2024 in advance of the expiry of the current by-law on June 13, 2024.
5. The growth forecast (Chapter 3) on which the D.C. is based, projects the following population, housing and non-residential floor area for the 10-year (2024 to 2034) period.



Table ES-1
Summary of Growth Forecast by Planning Period

Measure	10 Year 2024 to 2034
(Net) Population Increase	5,657
Residential Unit Increase	2,754
Non-Residential – Gross Floor Area Increase (sq.m.)	148,366

Source: Watson & Associates Economists Ltd. forecast 2024.

6. Chapter 5 herein provides, in detail and by service area, the gross capital costs for the increase in need to service new development and the respective deductions that have been made to arrive at the D.C. recoverable costs included in the calculation of the charge. The following services are calculated based on Town-wide 10-year forecast:

- Services related to a highway (including municipal works facilities, fleet and equipment);
- Fire protection services;
- Police services; and
- Parks and recreation services.

A summary of the total growth-related costs is provided below in Table ES-2.

Table ES-2
Summary of Expenditures Anticipated Over the Respective Forecast Periods

Summary of Expenditures Anticipated Over the Life of the By-law	Expenditure Amount
Total Gross Capital Costs	\$77,111,000
Less: Benefit to Existing Development	\$11,685,000
Less: Post Planning Period Benefit	\$19,146,000
Less: Grants, Subsidies and Other Contributions	\$3,504,000
Less: Existing D.C. Reserve Funds	\$4,073,000
Net Costs to be Recovered from Development Charges	\$38,704,000



Based on the above table, the Town plans to spend \$77.1 million over the 10-year planning period of which \$38.7 million (50%) is recoverable from D.C.s. Of the net \$38.7 million included in the calculation, \$33.6 million is recoverable from residential development and \$5.1 million from non-residential development. It is noted also that any exemptions or reductions in the charges would reduce this recovery further. This suggests that non-D.C. costs over the forecast period will total \$38.4 million. As part of the D.C. background study process we have undertaken an assessment of the D.C. revenue foregone that would occur based on current exemptions and reduction policies. This analysis suggests that the shortfall in D.C. revenue as a result of these policies would total \$15.1 million over the forecast period or 39% of D.C. recoverable costs¹.

This report has undertaken a calculation of charges based on the anticipated development summarized in Table ES-1 and the future identified needs (presented in Table ES-2). Charges have been provided on a Town-wide basis for all services. The corresponding single detached unit charge is \$14,512. The non-residential charge is \$34.96 per sq.m. of building area. These rates would be reduced by 20% during the first year of the by-law (i.e., \$11,610 per single detached unit and \$27.97 per sq.m. of building area) as per the Bill 23 requirements to reduce the charge during the first four years of the by-law. The calculated schedule of charges is presented in Table ES-3 and the charges that would be imposed during the first year of the by-law is presented in Table ES-4.

¹ D.C. revenue foregone is based on statutory exemptions/reductions contained in the D.C.A. (including affordable housing exemptions that are not yet in effect) and exemption policies in the current D.C. by-law.



Table ES-3
Calculated Schedule of Development Charges

Service	RESIDENTIAL				NON-RESIDENTIAL	
	Single and Semi-Detached Dwelling	Other Multiples	Apartments - 2 Bedrooms +	Apartments - Bachelor and 1 Bedroom	(per sq.m. of Gross Floor Area)	(per Wind Turbine)
Municipal Wide Services:						
Services Related to a Highway	4,082	3,253	2,606	1,654	20.54	4,082
Fire Protection Services	1,347	1,074	860	546	6.78	1,347
Parks and Recreation Services	9,077	7,235	5,795	3,679	7.61	
Policing Services	6	5	4	2	0.03	6
Total Municipal Wide Services	14,512	11,567	9,265	5,881	34.96	5,435

Table ES-4
Schedule of Development Charges (80% of maximum charge to be imposed in first year of by-law)

Service	RESIDENTIAL				NON-RESIDENTIAL	
	Single and Semi-Detached Dwelling	Other Multiples	Apartments - 2 Bedrooms +	Apartments - Bachelor and 1 Bedroom	(per sq.m. of Gross Floor Area)	(per Wind Turbine)
Municipal Wide Services:						
Services Related to a Highway	3,265	2,602	2,085	1,323	16.43	3,265
Fire Protection Services	1,078	859	688	437	5.42	1,078
Parks and Recreation Services	7,262	5,788	4,636	2,943	6.09	-
Policing Services	5	4	3	2	0.02	5
Total Municipal Wide Services	11,610	9,254	7,412	4,705	27.97	4,348

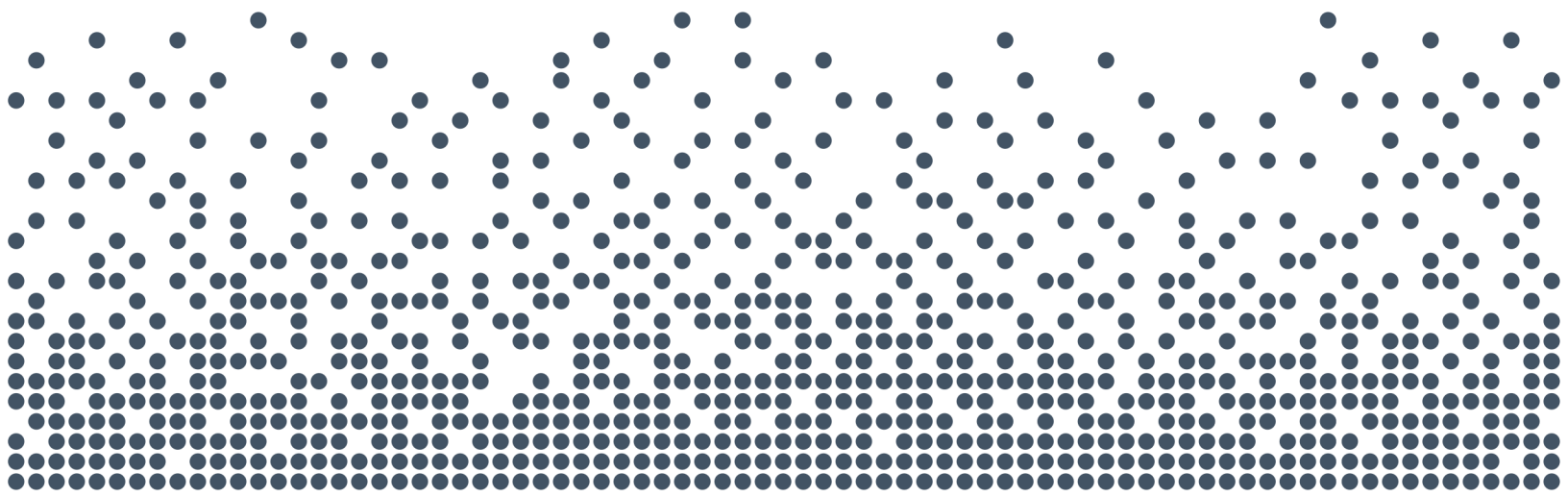


7. Chapter 7 outlines the D.C. by-law policy recommendations and rules as summarized below:

- Timing of Collection:
 - D.C.s to be calculated and payable at the time of building permit issuance
 - D.C.s for developments proceeding through Site Plan or Zoning By-law Amendment applications will be determined based on the charges in effect on the day of the application (charges to be frozen for a maximum period of two years after planning application approval)
 - Rental housing and institutional developments would pay D.C.s in six equal annual payments, commencing from the date of occupancy
- Statutory D.C. Exemptions:
 - Upper/Lower Tier Governments and School Boards
 - Development of lands intended for use by a university that received operating funds from the Government
 - Existing industrial building expansions (may expand by 50% with no D.C.)
 - Additional residential units in existing and new residential buildings
 - May add up to two apartments for a single detached, semi-detached or row house (only one unit can be in an ancillary structure)
 - One additional unit or 1% of the units in an existing rental residential building with four or more residential units
 - Non-profit housing
 - Inclusionary zoning affordable units
- D.C. Discounts for rental housing development based on dwelling unit type:
 - >2 bedrooms - 25% discount
 - 2 bedrooms - 20% discount
 - <2 bedrooms - 15% discount
- Mandatory reduction of the charge:
 - Year 1 – 80% of the maximum charge
 - Year 2 – 85% of the maximum charge



- Year 3 – 90% of the maximum charge
 - Year 4 – 95% of the maximum charge, and
 - Year 5 to expiry – 100% of the maximum charge
 - Non-Statutory Deductions:
 - Non-residential farm buildings;
 - Places of worship;
 - Public hospitals;
 - Temporary buildings and structures;
 - Long-term care homes;
 - Affordable housing; and
 - Temporary dwelling units
 - Redevelopment credits provided where building permit issuance occurs within five years for conversion or demolitions of existing structures
 - Charges to be indexed annually on the date the by-law comes in to force, in accordance with the D.C.A.
8. Council will consider the findings and recommendations provided in the report and, in conjunction with public input, approve such policies and rates it deems appropriate. These directions will refine the draft D.C. by-law which is appended in Appendix F. These decisions may include:
- adopting the charges and policies recommended herein;
 - considering additional exemptions to the by-law; and
 - considering reductions in the charge by class of development (e.g., obtained by removing certain services on which the charge is based and/or by a general reduction in the charge).



Development Charge Background Study



Chapter 1

Introduction



1. Introduction

1.1 Purpose of this Document

This background study has been prepared pursuant to the requirements of the *Development Charges Act 1997* (s.10), and accordingly, recommends new Development Charges (D.C.s) and policies for the Town of Tillsonburg (Town).

The Town retained Watson & Associates Economists Ltd. (Watson) to undertake the D.C. study process. Watson worked with senior staff of the Town in preparing this D.C. analysis and the policy recommendations. The study process was also undertaken with the County of Oxford and other area-municipalities¹ to allow for consistency in the methodology undertaken and the governing by-law policies, to the extent possible.

This D.C. background study, containing the proposed D.C. by-law, will be distributed to members of the public in order to provide interested parties with sufficient background information on the legislation, the study's recommendations, and an outline of the basis for these recommendations.

This report has been prepared, in the first instance, to meet the statutory requirements applicable to the Town's D.C. background study, as summarized in Chapter 4. It also addresses the forecast amount, type, and location of growth (Chapter 3), the requirement for "rules" governing the imposition of the charges (Chapter 7), and the proposed by-law to be made available as part of the approval process (Appendix F).

In addition, the report is designed to set out sufficient background on the legislation and the policies underlying the proposed by-law, to make the exercise understandable to interested parties. Finally, the D.C. background study addresses post-adoption implementation requirements (Chapter 9) which are critical to the successful application of the new policy.

The chapters in the report are supported by appendices containing the data required to explain and substantiate the calculation of the charge. A full discussion of the statutory

¹ Coordinated review included the County of Oxford and all area municipalities with the exception of the City of Woodstock.



requirements for the preparation of a background study and calculation of a D.C. is provided herein.

1.2 Summary of the Process

A public meeting required under Section 12 of the D.C.A. has been scheduled for May 27, 2024 at least two weeks after the posting of the D.C. background study and draft D.C. by-law on the Town's website. Its purpose is to present the background study and draft D.C. by-law to the public and to solicit public input on the matter. The public meeting is also being held to answer any questions regarding the study's purpose, methodology and the proposed D.C. by-law for the Town.

In accordance with the legislation, the background study and proposed D.C. by-law will be available for public review at least 60 days prior to by-law passage.

The process to be followed in finalizing the report and recommendations includes:

- consideration of responses received prior to, at or immediately following the public meeting; and
- finalization of the report and Council consideration of the by-law subsequent to the public meeting.

Table 1-1 outlines the study process to date and the proposed schedule to be followed with respect to the D.C. by-law adoption process.

Table 1-1
Schedule of Key D.C. Process Dates

Process Steps	Dates
1. Project initiation meeting with Steering Committee	May 2023
2. Data collection and staff interviews	June 2023 to December 2023
3. Steering Committee discussion on D.C. By-Law implementation policies	August 29, 2023
4. Presentation of draft findings and D.C. policy discussion with municipal Staff	December 2023



Process Steps	Dates
5. Presentation of draft findings and by-law policies to D.C. Steering Committee	February 5, 2024
6. Presentation of draft findings and D.C. policies to Council	March 11, 2024
7. D.C. Background Study and draft D.C. by-law(s) available to public	April 12, 2024
8. Public Meeting of Council	May 27, 2024
9. D.C. By-law(s) passage (anticipated)	June 12, 2024
10. D.C. By-Law(s) effective date	June 13, 2024
11. Newspaper notice given of by-law(s) passage	By 20 days after passage
12. Last day for by-law(s) appeal	40 days after passage
13. Municipality makes available D.C. pamphlet	by 60 days after in force date

1.3 Changes to the Development Charges Act, 1997

Since 2021, when the Town last amended their D.C. by-law(s), a number of changes to the *Development Charges Act, 1997* have been introduced through various legislation including the following:

- More Homes for Everyone Act, 2022 (Bill 109)
- More Homes Built Fast Act, 2022 (Bill 23); and
- Affordable Homes and Good Jobs Act, 2023 (Bill 134).

The following provides an overview of the changes to the D.C.A. that each of these pieces of legislation provided.



1.3.1 More Homes for Everyone Act, 2022 (Bill 109)

On April 14, 2022, Bill 109 received Royal Assent. One of the changes of the Bill and Ontario Regulation (O. Reg.) 438/22 that took effect upon Royal Assent included amending the D.C.A. and O. Reg. 82/98 related to the requirements for the information which is to be included in the annual Treasurer's statement on D.C. reserve funds and the requirement for publication of the statement. The following additional information must be provided for each D.C. service being collected for during the year:

- a) whether, as of the end of the year, the municipality expects to incur the amount of capital costs that were estimated, in the relevant development charge background study, to be incurred during the term of the applicable development charge by-law;
- b) if the answer to a) is no, the amount the municipality now expects to incur and a statement as to why this amount is expected; and
- c) if no money was spent from the reserve fund during the year, a statement as to why there was no spending during the year.

The changes to the D.C.A. has also been amended to now require that the annual Treasurer's statement be made available to the public on the website of the municipality or, if there is no such website, in the municipal office.

1.3.2 More Homes Built Fast Act, 2022 (Bill 23)

On November 28, 2022, Bill 23 received Royal Assent. This Act amends a number of pieces of legislation including the *Planning Act* and the D.C.A. Subsequently the proposed exemptions for affordable units was further amended through Bill 134. The following provides a summary of the changes to the D.C.A.:

1.3.2.1 Additional Residential Unit Exemption

The rules for these exemptions are now provided in the D.C.A., rather than the regulations and are summarized as follows:

- Exemption for residential units in existing rental residential buildings – For rental residential buildings with four or more residential units, the greater of one unit or 1% of the existing residential units will be exempt from D.C.



- Exemption for additional residential units in existing and new residential buildings – The following developments will be exempt from a D.C.:
 - A second unit in a detached, semi-detached, or rowhouse if all buildings and ancillary structures cumulatively contain no more than one residential unit;
 - A third unit in a detached, semi-detached, or rowhouse if no ancillary buildings or structures contain any residential units; and
 - One residential unit in a building or structure ancillary to a detached, semi-detached, or rowhouse on a parcel of land, if the detached, semi-detached, or rowhouse contains no more than two residential units and no other buildings or ancillary structures contain any residential units.
 - Bill 97 (*The Helping Homebuyers, Protecting Tenants Act*), extended the mandatory exemption from payment of D.C.s for addition residential units new residential buildings or in existing houses to all lands versus just urban lands.

1.3.2.2 Removal of Housing as an Eligible D.C. Service

Housing services is removed as an eligible service. Municipalities with by-laws that include a charge for housing services can no longer collect for this service.

1.3.2.3 New Statutory Exemptions for Affordable Units, Attainable Units, and Inclusionary Zoning Units

Affordable units, attainable units, inclusionary zoning units and non-profit housing developments will be exempt from the payment of D.C.s, as follows:

- Affordable Rental Units:
 - The rent is no greater than the lesser of,
 - the income-based affordable rent for the residential unit set out in the Affordable Residential Units bulletin, as identified by the Minister of Municipal Affairs and Housing in accordance with subsection (5), and
 - the average market rent identified for the residential unit set out in the Affordable Residential Units bulletin.
- Affordable Owned Units:
 - The price of the residential unit is no greater than the lesser of,



- the income-based affordable purchase price for the residential unit set out in the Affordable Residential Units bulletin, as identified by the Minister of Municipal Affairs and Housing in accordance with subsection (6), and
- 90 per cent of the average purchase price identified for the residential unit set out in the Affordable Residential Units bulletin.
- **Attainable Units:** Excludes affordable units and rental units; will be defined as prescribed development or class of development and sold to a person who is at “arm’s length” from the seller.
 - Note: for affordable and attainable units, the municipality shall enter into an agreement that ensures the unit remains affordable or attainable for 25 years. Also exemptions for affordable and attainable units will come into effect on a day to be named by proclamation of the Lieutenant Governor.
- **Inclusionary Zoning Units:** Affordable housing units required under inclusionary zoning by-laws are exempt from a D.C.

1.3.2.4 New Statutory Exemption for Non-Profit Housing

Non-profit housing development has been removed from the instalment payment section of the Act (section 26.1), as these units are now exempt from the payment of D.C.s.

1.3.2.5 Rental Housing Discount

The D.C. payable for rental housing development will be reduced based on the number of bedrooms in each unit as follows:

- Three or more bedrooms – 25% reduction;
- Two bedrooms – 20% reduction; and
- All other bedroom quantities – 15% reduction.

1.3.2.6 Historical Level of Service extended to 15-year period instead of the historical 10-year period

Prior to Royal Assent of Bill 23, the increase in need for service was limited by the average historical level of service calculated over the 10-year period preceding the preparation of the D.C. background study. This average historical level of service is now extended to the historical 15-year period.



1.3.2.7 Revised Definition of Capital Costs

The definition of capital costs has been revised to remove studies. Further, the regulations to the Act will prescribe services for which land or an interest in land will be restricted. As at the time of writing, no services have been prescribed for this purpose.

1.3.2.8 Mandatory Phase-in of a D.C.

For all D.C. by-laws passed after January 1, 2022, the charge must be phased-in annually over the first five years the by-law is in force, as follows:

- Year 1 – 80% of the maximum charge;
- Year 2 – 85% of the maximum charge;
- Year 3 – 90% of the maximum charge;
- Year 4 – 95% of the maximum charge; and
- Year 5 to expiry – 100% of the maximum charge.

1.3.2.9 D.C. By-law Expiry

A D.C. by-law now expires ten years after the day it comes into force (unless the by-law provides for an earlier expiry date). This extends the by-law's maximum life from what was previously five years.

1.3.2.10 Maximum Interest Rate for Instalments and Determination of Charge for Eligible Site Plan and Zoning By-law Amendment Applications

The Act allows interest to be charged on D.C.s calculated at the time of Site Plan or Zoning By-law Amendment applications (S.26.2 of the Act) and for mandatory installment payments (S. 26.1 of the Act). No maximum interest rate was previously prescribed, which allowed municipalities to choose the interest rate to impose. As per Bill 23, the maximum interest rate is set at the average prime rate plus 1%. This maximum interest rate provision would apply to all instalment payments and eligible site plan and zoning by-law amendment applications occurring after November 28, 2022.

1.3.2.11 Requirement to Allocate Funds Received

Annually, beginning in 2023, municipalities will be required to spend or allocate at least 60% of the monies in a reserve fund at the beginning of the year for water services,



wastewater services, and services related to a highway. Other services may be prescribed by the regulation.



Chapter 2

Current Town D.C. Policy



2. Current Town D.C. Policy

2.1 By-law Enactment

The Town adopted By-law number 4315 on June 13, 2019, which provides for Town-wide a D.C.s to be imposed. By-law 4315 was amended by By-law 2021-036 on March 22, 2021. By-law 4315 will expire on June 13, 2024, and the following sections review the current D.C. policies within the by-law.

2.2 Services Covered

The following Town-wide services are included under By-law 4315:

- Roads and Related;
- Fire Services;
- Police Services;
- Parks & Recreation; and
- Administration Studies.

2.3 Timing of D.C. Calculation and Payment

Calculation and payment of D.C.s are due and payable at the time of building permit issuance for the development. The aCT also allows the Town to enter into alternative payment agreements with owners.

2.4 Indexing

The by-law provides for annual indexing of the charges on April 1st of each year. Table 2-1 provides the charges currently in effect as of April 1, 2024, for residential and non-residential development types, as well as the breakdown of the charges by service.



Table 2-1
Town of Tillsonburg
2024 Development Charges

Service	RESIDENTIAL				NON-RESIDENTIAL	
	Single and Semi-Detached Dwelling	Apartments - 2 Bedrooms +	Apartments - Bachelor and 1 Bedroom	Other Multiples	(per m2 of Gross Floor Area)	(per Wind Turbine)
Municipal Wide Services:						
Roads and Related	6,538	3,486	2,358	4,107	29.09	6,538
Fire Services	806	429	290	507	3.76	806
Police Services	68	37	25	42	0.32	68
Parks & Recreation	1,717	916	620	1,078	1.49	-
Growth-Related Studies	435	232	157	274	1.98	435
Total Municipal Wide Services	9,565	5,099	3,449	6,009	36.65	7,848

2.5 Redevelopment Credits

D.C. credits for residential and non-residential redevelopments, are provided for demolitions/conversions of development that pre-exists five years prior to the date of payment of the D.C.

2.6 Area to Which the By-law Applies and Exemptions

- Upper/Lower Tier Governments and School Boards
- Development of lands intended for use by a university that received operating funds from the Government
- Existing industrial building expansions (may expand by 50% with no D.C.)
- Additional residential units in existing and new residential buildings
 - May add up to two apartments for a single detached, semi-detached or row house (only one unit can be in an ancillary structure)
 - One additional unit or 1% of the units in an existing rental residential building with four or more residential units
- Non-profit housing
- Inclusionary zoning affordable units
- D.C. Discounts for rental housing development based on dwelling unit type:
 - >2 bedrooms - 25% discount
 - 2 bedrooms - 20% discount
 - <2 bedrooms - 15% discount



The D.C. by-law also provides non-statutory exemptions from payment of D.C.s with respect to:

- Non-residential uses;
- Non-residential farm buildings;
- Places of worship;
- Public hospitals;
- Temporary buildings and structures;
- Long-term care homes;
- Affordable housing; and
- Temporary dwelling units.



Chapter 3

Anticipated Development in the Town



3. Anticipated Development in the Town

3.1 Requirement of the Act

The growth forecast contained in this chapter (with supplemental tables in Appendix A) provides for the anticipated development for which the Town will be required to provide services over a 10-year (2024 to 2034) time horizon.

Chapter 4 provides the methodology for calculating a D.C. as per the D.C.A. Figure 4-1 presents this methodology graphically. It is noted in the first box of the schematic that in order to determine the D.C. that may be imposed, it is a requirement of subsection 5 (1) of the D.C.A. that “the anticipated amount, type and location of development, for which development charges can be imposed, must be estimated.”

3.2 Basis of Population, Household and Non-Residential Gross Floor Area Forecast

The D.C. growth forecast has been derived by Watson. In preparing the growth forecast, the following information sources were consulted to assess the residential and non-residential development potential for the Town over the forecast period, including:

- Town of Tillsonburg 2019 Development Charges Background Study, April 12, 2019, Watson & Associates Economists Ltd.
- Town of Tillsonburg 2021 Development Charges Update Study, January 21, 2021, Watson & Associates Economists Ltd.
- Oxford County Phase One Comprehensive Review; March 2020, Hemson Consulting Ltd.
- 2011, 2016 and 2021 population, household and employment Census data;
- Historical residential building permit data over the 2013 to June 2023 year-to-date period;
- Residential and non-residential supply opportunities as identified by Town of Tillsonburg staff; and
- Discussions from Town staff regarding anticipated residential and non-residential development in the Town of Tillsonburg.

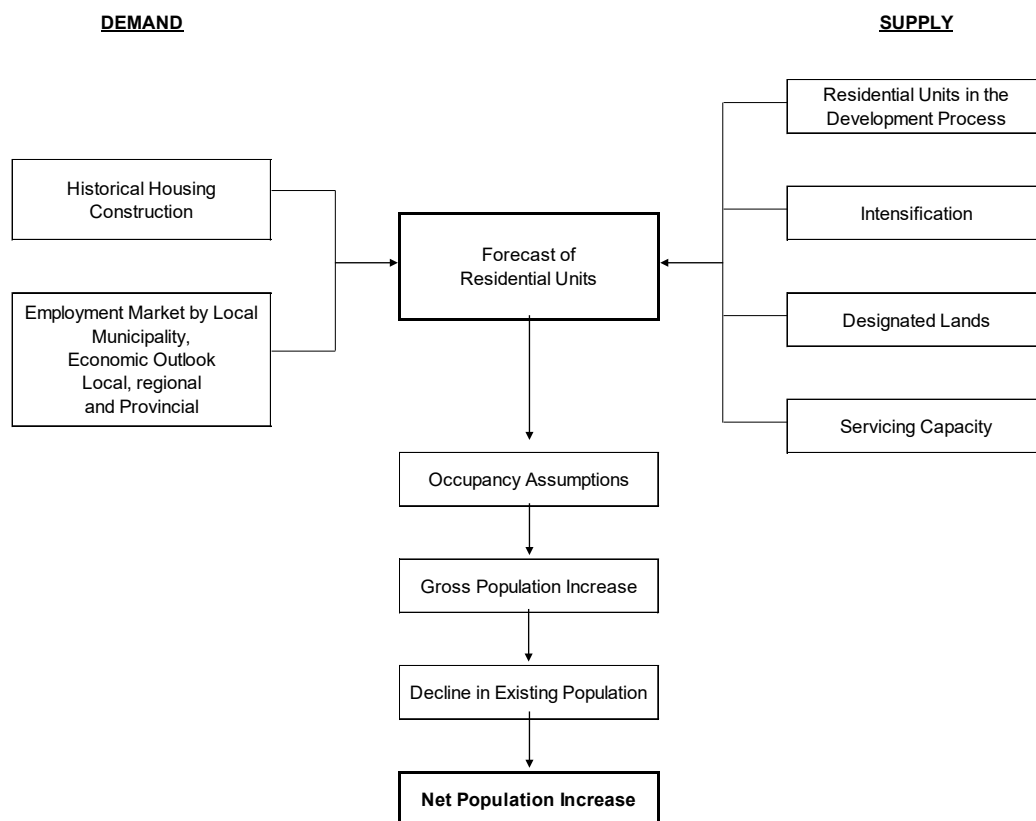


3.3 Summary of Growth Forecast

A detailed analysis of the residential and non-residential growth forecasts is provided in Appendix A and the methodology employed is illustrated in Figure 3-1. The discussion provided herein summarizes the anticipated growth for the Town and describes the basis for the forecast. The results of the residential growth forecast analysis are summarized in Table 3-1 below, and Schedule 1 in Appendix A.

As identified in Table 3-1 and Appendix A – Schedule 1, population in the Town of Tillsonburg (excluding census undercount) is anticipated to reach approximately 25,180 by 2034, resulting in an increase of approximately 5,660 persons, respectively. ^[1]

Figure 3-1
Population and Household Forecast Model



^[1] The population figures used in the calculation of the 2024 D.C. exclude the net Census undercount, which is estimated at approximately 2.9%. Population figures presented herein have been rounded.



**Table 3-1
Town of Tillsonburg
Residential Growth Forecast Summary**

Year	Population (Including Census Undercount) ^[1]	Excluding Census Undercount			Housing Units						Person Per Unit (P.P.U.): Total Population/ Total Households	
		Population	Institutional Population	Population Excluding Institutional Population	Singles & Semi-Detached	Multiple Dwellings ^[2]	Apartments ^[3]	Other	Total Households	Equivalent Institutional Households		
Historical	Mid 2011	15,740	15,301	246	15,055	4,870	505	1,322	117	6,814	224	2.246
	Mid 2016	16,330	15,872	282	15,590	5,125	540	1,440	25	7,130	256	2.226
	Mid 2021	18,570	18,047	320	17,727	5,721	674	1,602	33	8,030	291	2.247
Forecast	Mid 2024	20,080	19,521	339	19,182	5,988	1,024	1,731	33	8,776	308	2.224
	Mid 2034	25,900	25,178	430	24,748	7,643	1,545	2,226	33	11,447	391	2.200
Incremental	Mid 2011 - Mid 2016	590	571	36	535	255	35	118	-92	316	32	
	Mid 2016 - Mid 2021	2,240	2,175	38	2,137	596	134	162	8	900	35	
	Mid 2021 - Mid 2024	1,510	1,474	19	1,455	267	350	129	0	746	17	
	Mid 2024 - Mid 2034	5,820	5,657	91	5,566	1,655	521	495	0	2,671	83	

[1] Population includes the Census undercount estimated at approximately 2.9% and has been rounded.

[2] Includes townhouses and apartments in duplexes.

[3] Includes bachelor, 1-bedroom, and 2-bedroom+ apartment units.

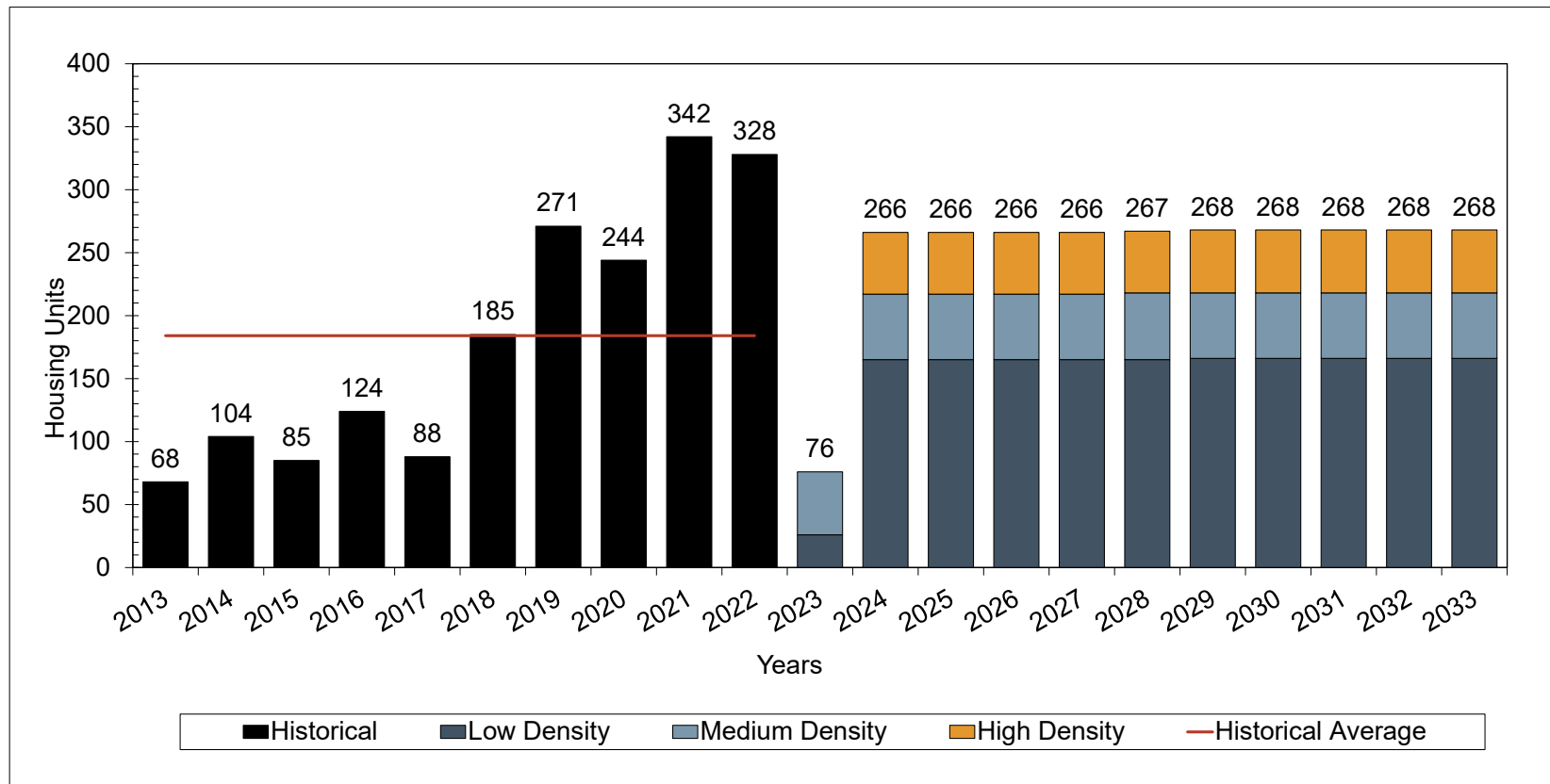
Notes:

Numbers may not add due to rounding.

Source: Watson & Associates Economists Ltd.



Figure 3-2
Town of Tillsonburg
Annual Housing Forecast ^[1]



^[1] Growth forecast represents calendar year.

Source: Historical housing activity derived from Town of Tillsonburg building permit data, 2013 to 2022, and 2023 estimated based on June-2023 year-to-date building permit data by Watson & Associates Economists Ltd.



Provided below is a summary of the key assumptions and findings regarding the Town of Tillsonburg D.C. growth forecast:

1. Unit Mix (Appendix A – Schedules 1 and 5)

- The housing unit mix for the Town was derived from a detailed review of historical development activity (as per Schedule 5), as well as active residential development applications and discussions with Town staff regarding anticipated development trends for the Town of Tillsonburg.
- Based on the above indicators, the 2024 to 2034 household growth forecast for the Town is comprised of a unit mix of 62% low density units (single detached and semi-detached), 19% medium density (multiples except apartments) and 19% high density (bachelor, 1-bedroom and 2-bedroom apartments).

2. Geographic Location of Residential Development (Appendix A – Schedule 2)

- Schedule 2 summarizes the anticipated amount, type, and location of development by area for the Town of Tillsonburg
- In accordance with forecast demand and available land supply, the amount and percentage of forecast housing growth between 2024 and 2034 by development location is summarized below.

Table 3-2
Town of Tillsonburg
Geographic Location of Residential Development

Development Location	Amount of Housing Growth, 2024 to 2034	Percentage of Housing Growth, 2024 to 2034
Urban Serviced Area	2,670	100%
Unserviced Urban Settlement Area and Remaining Rural Area	0	0%
Town of Tillsonburg	2,670	100%

Note: Figures may not sum precisely due to rounding.



3. Planning Period

- Short- and longer-term time horizons are required for the D.C. process. The D.C.A. limits the planning horizon for transit services to a 10-year planning horizon. All other services can utilize a longer planning period if the municipality has identified the growth-related capital infrastructure needs associated with the longer-term growth planning period.

4. Population in New Units (Appendix A – Schedules 3 and 4)

- The number of housing units to be constructed by 2034 in the Town of Tillsonburg over the forecast period is presented in Table 3-1. Over the 2024 to 2034 forecast period, the Town is anticipated to average approximately 267 new housing units per year.
- Institutional population ^[1] is anticipated to increase by approximately 91 people between 2024 to 2034.
- Population in new units is derived from Schedules 3 and 4, which incorporate historical development activity, anticipated units (see unit mix discussion) and average persons per unit (P.P.U.) by dwelling type for new units.
- Schedule 6a summarizes the average P.P.U. assumed for new housing units by age and type of dwelling based on Statistics Canada 2021 custom Census data for the Town of Tillsonburg. Due to data limitations medium and high density P.P.U. data was derived from the County of Oxford which includes the Town of Tillsonburg, and is outlined in Schedule 6b. The total calculated P.P.U. for all density types has been adjusted accordingly to account for the P.P.U. trends which has been recently experienced in both new and older units. Forecasted 15-year average P.P.U.s by dwelling type are as follows:
 - Low density: 2.734
 - Medium density: 2.179
 - High density: 1.439

^[1] Institutional population largely includes special care facilities such as nursing home or residences for senior citizens. A P.P.U. of 1.100 depicts 1-bedroom and 2-or-more-bedroom units in collective households.



5. Existing Units and Population Change (Appendix A – Schedules 3 and 4)

- Existing households for mid-2024 are based on the 2021 Census households, plus estimated residential units constructed between mid-2021 to the beginning of the growth period, assuming a minimum six-month lag between construction and occupancy (see Schedule 3).
- The change in average occupancy levels for existing housing units is calculated in Schedules 3 through 4.^[1] The forecast population change in existing households over the 2024 to 2034 forecast period is forecast to decline by approximately 810.

6. Employment (Appendix A – Schedules 8a, 8b and 8c)

- The employment projections provided herein are largely based on the activity rate method, which is defined as the number of jobs in the Town divided by the number of residents. Key employment sectors include primary, industrial, commercial/population-related, institutional, and work at home, which are considered individually below.
- 2016 employment data ^{[2],[3]} (place of work) for the Town of Tillsonburg is outlined in Schedule 8a. The 2016 employment base is comprised of the following sectors:
 - 40 primary (1%);
 - 325 work at home employment (4%);
 - 3,378 industrial (43%);
 - 2,653 commercial/population-related (34%); and
 - 1,405 institutional (18%).

^[1] Change in occupancy levels for existing households occurs due to aging of the population and family life cycle changes, lower fertility rates and changing economic conditions.

^[2] 2016 employment is based on Statistics Canada 2016 Place of Work Employment dataset by Watson & Associates Economists Ltd.

^[3] Statistics Canada 2021 Census place of work employment data has been reviewed. The 2021 Census employment results have not been utilized due to a significant increase in work at home employment captured due to Census enumeration occurring during the provincial COVID-19 lockdown from April 1, 2021 to June 14, 2021.



- The 2016 employment by usual place of work, including work at home, is 7,800. An additional 780 employees have been identified for the Town of Tillsonburg in 2016 that have no fixed place of work (N.F.P.O.W.).^[1]
- Total employment, including work at home and N.F.P.O.W. for the Town of Tillsonburg is anticipated to reach approximately 12,690 by mid-2034. This represents an employment increase of approximately 2,390 for the 10-year forecast period.
- Schedule 8b, Appendix A, summarizes the employment forecast, excluding work at home employment and N.F.P.O.W. employment, which is the basis for the D.C. employment forecast. The impact on municipal services from work at home employees has already been included in the population forecast. The need for municipal services related to N.F.P.O.W. employees has largely been included in the employment forecast by usual place of work (i.e., employment and gross floor area generated from N.F.P.O.W. construction employment). Furthermore, since these employees have no fixed work address, they cannot be captured in the non-residential G.F.A. calculation. Accordingly, work at home and N.F.P.O.W. employees have been removed from the D.C.A. employment forecast and calculation.
- Total employment for the Town of Tillsonburg (excluding work at home and N.F.P.O.W. employment) is anticipated to reach approximately 10,690 by mid-2034. This represents an employment increase of approximately 1,880 for the 10-year forecast period. ^[2]

7. Non-Residential Sq.ft. Estimates (G.F.A.), Appendix A – Schedule 8b)

^[2] No fixed place of work is defined by Statistics Canada as "persons who do not go from home to the same workplace location at the beginning of each shift. Such persons include building and landscape contractors, travelling salespersons, independent truck drivers, etc."

^[2] G.F.A. and employment associated within special care institutional dwellings treated as residential, resulting in an institutional employment difference between Schedules 8a and 8b. Total employment growth in Schedule 8b (excluding work at home and N.F.P.O.W. employment) has been downwardly adjusted to account for institutional employment associated with special care facilities. Total employment in Schedule 8b is anticipated to reach approximately 10,650 by mid-2034.



- Square footage estimates were calculated in Schedule 8b based on the following employee density assumptions:
 - 1,500 sq.ft. per employee for industrial;
 - 500 sq.ft. per employee for commercial/population-related; and
 - 680 sq.ft. per employee for institutional employment.
- The Town-wide incremental G.F.A. is anticipated to increase by 1,597,000 sq.ft. over the 10-year forecast period.
- In terms of percentage growth, the 2024 to 2034 incremental G.F.A. forecast by sector is broken down as follows:
 - Industrial – 57%;
 - commercial/population-related – 27%; and
 - institutional – 16%.

8. Geographic Location of Non-Residential Development (Appendix A, Schedule 8c)

- Schedule 8c summarizes the anticipated amount, type and location of non-residential development by servicing area for the Town of Tillsonburg by area.
- The amount and percentage of forecast total non-residential growth between 2024 and 2034 by development location is summarized below.

Table 3-3
Town of Tillsonburg
Geographic Location of Non-Residential Development

Development Location	Amount of Non-Residential G.F.A. (sq.ft.), 2024 to 2034	Percentage of Non-Residential G.F.A., 2024 to 2034
Urban Serviced Area	1,597,000	100%
Unserviced Urban Settlement Area and Remaining Rural Area	0	0%
Town of Tillsonburg	1,597,000	100%

Note: Figures may not sum precisely due to rounding.



Chapter 4

The Approach to the Calculation of the Charge



4. The Approach to the Calculation of the Charge

4.1 Introduction

This chapter addresses the requirements of subsection 5 (1) of the D.C.A. with respect to the establishment of the need for service which underpins the D.C. calculation. These requirements are illustrated schematically in Figure 4-1.

4.2 Services Potentially Involved

Table 4-2 lists the full range of municipal services that are provided by the Town.

A number of these services are not listed as eligible services for inclusion in a D.C. by-law as per subsection 2 (4) of the D.C.A. These are shown as “ineligible” on Table 4-2. Two ineligible costs defined in subsection 5 (3) of the D.C.A. are “computer equipment” and “rolling stock with an estimated useful life of (less than) seven years.” Furthermore, studies are also no longer an eligible capital cost. In addition, local roads are covered separately under subdivision agreements and related means (as are other local services). Services which are potentially eligible for inclusion in the Town’s D.C. are indicated with a “Yes.”

4.3 Increase in the Need for Service

The D.C. calculation commences with an estimate of “the increase in the need for service attributable to the anticipated development,” for each service to be covered by the by-law. There must be some form of link or attribution between the anticipated development and the estimated increase in the need for service. While the need could conceivably be expressed generally in terms of units of capacity, subsection 5 (1) 3, which requires that Council indicate that it intends to ensure that such an increase in need will be met, suggests that a project-specific expression of need would be most appropriate.



Figure 4-1
The Process of Calculating a Development Charge under the Act that must be followed

The Process of Calculating a Development Charge under the Act that must be followed

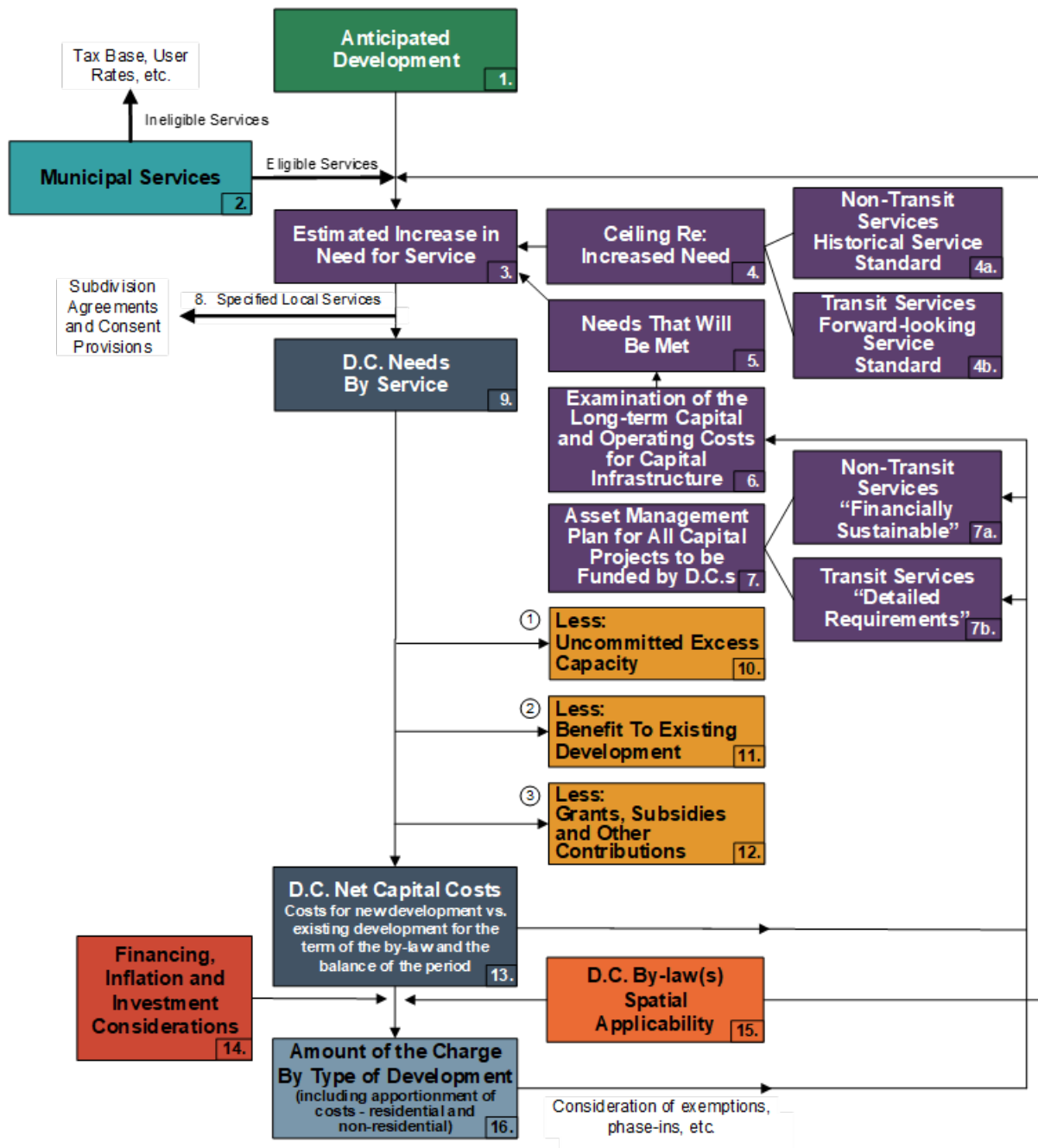




Table 4-1
Categories of Municipal Services to be Addressed as Part of the Calculation – Eligibility Legend

Eligibility for Inclusion in the D.C. Calculation	Description
Yes	Municipality provides the service – service has been included in the D.C. calculation.
No	Municipality provides the service – service has not been included in the D.C. calculation.
n/a	Municipality does not provide the service.
Ineligible	Service is ineligible for inclusion in the D.C. calculation.

Table 4-2
Categories of Municipal Services to be Addressed as Part of the Calculation

Categories of Municipal Services	Inclusion in the D.C. Calculation	Service Components
1. Water supply services, including distribution and treatment services	No	1.1 Treatment plants
	No	1.2 Distribution systems
	n/a	1.3 Local systems
	No	1.4 Vehicles and equipment ¹
2. Wastewater services, including sewers and treatment services	No	2.1 Treatment plants
	No	2.2 Sewage trunks
	n/a	2.3 Local systems
	No	2.4 Vehicles and equipment ¹
3. Stormwater Drainage and Control Services	No	3.1 Main channels and drainage trunks
	No	3.2 Channel connections
	No	3.3 Retention/detention ponds

¹ with a 7+ year useful life



Categories of Municipal Services	Inclusion in the D.C. Calculation	Service Components
4. Services Related to a Highway	Yes Yes Yes No Yes Yes Yes Yes Yes	4.1 Arterial roads 4.2 Collector roads 4.3 Bridges, Culverts and Roundabouts 4.4 Local municipal roads 4.5 Traffic signals 4.6 Sidewalks and streetlights 4.7 Active Transportation 4.8 Works Yard 4.9 Rolling stock ¹
5. Electrical Power Services	n/a n/a n/a	5.1 Electrical substations 5.2 Electrical distribution system 5.3 Electrical system rolling stock ¹
6. Transit Services	No No	6.1 Transit vehicles ¹ & facilities 6.2 Other transit infrastructure
7. Waste Diversion Services	n/a n/a	7.1 Waste diversion facilities 7.2 Waste diversion vehicles and equipment ¹
8. Policing Services	Yes No No	8.1 Police detachments 8.2 Police rolling stock ¹ 8.3 Small equipment and gear
9. Fire Protection Services	Yes Yes Yes	9.1 Fire stations 9.2 Fire Vehicles ¹ 9.3 Fire Equipment and gear
10. Ambulance Services	n/a	10.1 Ambulance station space 10.2 Vehicles ¹
11. Services provided by a board within the meaning of the <i>Public Libraries Act</i>	No n/a No	11.1 Public library space (incl. furniture and equipment) 11.2 Library vehicles ¹ 11.3 Library materials
12. Services Related to Long-Term Care	n/a n/a	12.1 Long-Term Care space 12.2 Vehicles ¹

¹ with a 7+ year useful life



Categories of Municipal Services	Inclusion in the D.C. Calculation	Service Components
13. Parks and Recreation Services	Ineligible Yes Yes Yes Yes	13.1 Acquisition of land for parks, woodlots and E.S.A.s 13.2 Development of municipal parks 13.3 Parks rolling stock ¹ and yards 13.4 Facilities, such as arenas, indoor pools, fitness facilities, community centres, etc. 13.5 Recreation vehicles and equipment ¹
14. Services Related to Public Health	n/a n/a	14.1 Public Health department space 14.2 Public Health department vehicles ¹
15. Child Care and Early Years Programs and Services within the meaning of Part VI of the <i>Child Care and Early Years Act, 2014</i> and any related services.	n/a n/a	15.1 Childcare space 15.2 Vehicles ¹
16. Services related to proceedings under the <i>Provincial Offences Act, including by-law enforcement services and municipally administered court services</i>	n/a n/a	16.1 P.O.A. space, including by-law enforcement and municipally administered court services 16.2 Vehicles ¹
17. Services Related to Emergency Preparedness	No No	17.1 Emergency Preparedness Space 17.2 Equipment
18. Services Related to Airports	n/a Ineligible	18.1 Airports (in the Regional Municipality of Waterloo) 18.2 Other Airports
19. Other	Yes	19.1 Interest on money borrowed to pay for growth-related capital

¹ with a 7+ year useful life



4.4 Local Service Policy

Some of the need for services generated by additional development consists of local services related to a plan of subdivision. As such, they will be required as a condition of subdivision agreements or consent conditions. The Town's Local Service Policy is included in Appendix E.

4.5 Capital Forecast

Paragraph 7 of subsection 5 (1) of the D.C.A. requires that “the capital costs necessary to provide the increased services must be estimated.” The Act goes on to require potential cost reductions and the regulation sets out the way in which such costs are to be presented. These requirements are outlined below.

These estimates involve capital costing of the increased services discussed above. This entails costing actual projects or the provision of service units, depending on how each service has been addressed.

The capital costs include:

- a) costs to acquire land or an interest therein (including a leasehold interest);
- b) costs to improve land;
- c) costs to acquire, lease, construct or improve buildings and structures;
- d) costs to acquire, lease or improve facilities, including rolling stock (with a useful life of 7 or more years), furniture and equipment (other than computer equipment), materials acquired for library circulation, reference, or information purposes; and
- e) interest on money borrowed to pay for the above-referenced costs.

In order for an increase in need for service to be included in the D.C. calculation, municipal Council must indicate “that it intends to ensure that such an increase in need will be met” (subsection 5 (1) 3). This can be done if the increase in service forms part of a Council-approved Official Plan, capital forecast, or similar expression of the intention of Council (O. Reg. 82/98 section 3). The capital program contained herein reflects the Town 's approved and proposed capital budgets and master servicing/needs studies.



4.6 Treatment of Credits

Section 8, paragraph 5, of O. Reg. 82/98 indicates that a D.C. background study must set out “the estimated value of credits that are being carried forward relating to the service.” Subsection 17, paragraph 4, of the same regulation indicates that, “...the value of the credit cannot be recovered from future D.C.s,” if the credit pertains to an ineligible service. This implies that a credit for eligible services can be recovered from future D.C.s. As a result, this provision should be made in the calculation, in order to avoid a funding shortfall with respect to future service needs.

The Town has no outstanding D.C. credit obligations.

4.7 Eligible Debt and Committed Excess Capacity

Section 66 of the D.C.A. states that for the purposes of developing a D.C. by-law, a debt incurred with respect to an eligible service may be included as a capital cost, subject to any limitations or reductions in the Act. Similarly, s.18 of O. Reg. 82/98 indicates that debt with respect to an ineligible service may be included as a capital cost, subject to several restrictions.

In order for such costs to be eligible, two conditions must apply. First, they must have funded excess capacity which is able to meet service needs attributable to the anticipated development. Second, the excess capacity must be “committed,” that is, either before or at the time it was created, Council must have expressed a clear intention that it would be paid for by D.C.s or other similar charges. For example, this may have been done as part of previous D.C. processes.

4.8 Existing Reserve Funds

Section 35 of the D.C.A. states that:

“The money in a reserve fund established for a service may be spent only for capital costs determined under paragraphs 2 to 8 of subsection 5(1).”

There is no explicit requirement under the D.C.A. calculation method set out in s.s.5(1) to net the outstanding reserve fund balance as part of making the D.C. calculation; however, s.35 does restrict the way in which the funds are used in future.



The Town’s D.C. Reserve Funds balances, by service, are presented in Table 4-3 below. 2022 year-end reserve fund balances have been adjusted to account for eligible and actual reserve fund draws and commitments occurring over the 2019 to 2023 period. Furthermore, the reserve funds have also been adjusted to account for actual 2023 D.C. revenues. These balances have been applied against future spending requirements for all services.

Table 4-3
Town of Tillsonburg
Estimated D.C. Reserve Funds Balances

	2022 Year-End Reserve Fund Balance	2019-2023 Adjustment	2023 Revenues	Adjusted Balance
Fire Services	709,701	(24,897)	51,066	735,870
Roads and Related Services	2,865,906	(965,477)	358,042	2,258,471
Police Services	36,473	-	4,839	41,312
Parks and Recreation	1,365,654	(527,197)	198,681	1,037,139
Administration Studies	306,280	(3,379)	46,688	349,589
Total	5,284,015	(1,520,950)	659,316	4,422,381

4.9 Deductions

The D.C.A. potentially requires that four deductions be made to the increase in the need for service. These relate to:

- the level of service ceiling;
- uncommitted excess capacity;
- benefit to existing development; and
- anticipated grants, subsidies, and other contributions.

The requirements behind each of these reductions are addressed as follows:

4.9.1 Reduction Required by Level of Service Ceiling

This is designed to ensure that the increase in need included in 4.3 does “...not include an increase that would result in the level of service (for the additional development increment) exceeding the average level of the service provided in the Municipality over the 15-year period immediately preceding the preparation of the background study...” O. Reg. 82.98 (s.4) goes further to indicate that, “...both the quantity and quality of a



service shall be taken into account in determining the level of service and the average level of service.”

In many cases, this can be done by establishing a quantity measure in terms of units as floor area, land area or road length per capita, and a quality measure in terms of the average cost of providing such units based on replacement costs, engineering standards or recognized performance measurement systems, depending on circumstances. When the quantity and quality factors are multiplied together, they produce a measure of the level of service which meets the requirements of the Act, i.e., cost per unit.

The average service level calculation sheets for each service component in the D.C. calculation are set out in Appendix B.

4.9.2 Reduction for Uncommitted Excess Capacity

Paragraph 5 of subsection 5 (1) requires a deduction from the increase in the need for service attributable to the anticipated development that can be met using the municipality’s “excess capacity,” other than excess capacity which is “committed.”

“Excess capacity” is undefined, but in this case must be able to meet some or all of the increase in need for service, in order to potentially represent a deduction. The deduction of uncommitted excess capacity from the future increase in the need for service would normally occur as part of the conceptual planning and feasibility work associated with justifying and sizing new facilities, e.g., if a road widening to accommodate increased traffic is not required because sufficient excess capacity is already available, then widening would not be included as an increase in need, in the first instance.

4.9.3 Reduction for Benefit to Existing Development

Section 5 (1) 6 of the D.C.A. provides that, “The increase in the need for service must be reduced by the extent to which an increase in service to meet the increased need would benefit existing development.” The general guidelines used to consider benefit to existing development included:

- the repair or unexpanded replacement of existing assets that are in need of repair;



- an increase in average service level of quantity or quality (compare water as an example);
- the elimination of a chronic servicing problem not created by growth; and
- providing services where none previously existed (generally considered for water or wastewater services).

This step involves a further reduction in the need by the extent to which such an increase in service would benefit existing development. The level of service cap in section 4.9.1 is related but is not the identical requirement. Sanitary, storm, and water trunks are highly localized to growth areas and can be more readily allocated in this regard than other services such as services related to a highway, which do not have a fixed service area.

Where existing development has an adequate service level which will not be tangibly increased by an increase in service, no benefit would appear to be involved. For example, where expanding existing library facilities simply replicates what existing residents are receiving, they receive very limited (or no) benefit as a result. On the other hand, where a clear existing service problem is to be remedied, a deduction should be made accordingly.

In the case of services such as recreation facilities, community parks, libraries, etc., the service is typically provided on a Town-wide system basis. For example, facilities of the same type may provide different services (i.e., leisure pool vs. competitive pool), different programs (i.e., hockey vs. figure skating), and different time availability for the same service (i.e., leisure skating available on Wednesdays in one arena and Thursdays in another). As a result, residents will travel to different facilities to access the services they want at the times they wish to use them, and facility location generally does not correlate directly with residence location. Even where it does, displacing users from an existing facility to a new facility frees up capacity for use by others and generally results in only a very limited benefit to existing development. Further, where an increase in demand is not met for a number of years, a negative service impact to existing development is involved for a portion of the planning period.



4.9.4 Reduction for Anticipated Grants, Subsidies and Other Contributions

This step involves reducing the capital costs necessary to provide the increased services by capital grants, subsidies, and other contributions (including direct developer contributions required due to the local service policy) made or anticipated by Council and in accordance with various rules such as the attribution between the share related to new vs. existing development. That is, some grants and contributions may not specifically be applicable to growth or where Council targets fundraising as a measure to offset impacts on taxes (O. Reg. 82/98, section 6).

4.10 Town-Wide vs. Area Rating

This step involves determining whether all the subject costs are to be recovered on a uniform Town-wide basis or whether some or all are to be recovered on an area-specific basis. Under the D.C.A., it is now mandatory to “consider” area-rating of services (providing charges for specific areas and services), however, it is not mandatory to implement area-rating. Further discussion is provided in section 7.3.8.

4.11 Allocation of Development

This step involves relating the costs involved to anticipated development for each period under consideration and using allocations between residential and non-residential development and between one type of development and another, to arrive at a schedule of charges.



Chapter 5

D.C.-Eligible Cost Analysis by Service



5. D.C.-Eligible Cost Analysis by Service

5.1 Introduction

This chapter outlines the basis for calculating eligible costs for the D.C.s to be applied on a uniform Town-wide basis. In each case, the required calculation process set out in subsection 5 (1) paragraphs 2 to 7 in the D.C.A. and described in Chapter 4 was followed in determining D.C.-eligible costs.

The nature of the capital projects and timing identified in this chapter reflects Council's current intention. Over time, however, Town projects and Council priorities change; and accordingly, Council's intentions may alter, and different capital projects (and timing) may be necessary to meet the need for services required by new growth.

5.2 Service Levels and 10-Year Capital Costs for D.C. Calculation

This section evaluates the development-related capital requirements for select services over the 10-year planning period (2024-2034). Each service is evaluated on two format sheets: the average historical 15-year level of service calculation (see Appendix B), which "caps" the D.C. amounts; and the infrastructure cost calculation, which determines the potential D.C. recoverable cost.

5.2.1 *Services Related to a Highway*

The Town currently provides services related to a highway utilizing an inventory of 34 km of arterial and collector roads, 23 bridges, culverts and retaining walls, 97 km of sidewalks, and 2,794 streetlights and signalized intersections. The services are also managed through the use of 15,351 sq.ft. of public works facility space, one brine facility, and 142 items of vehicles and equipment. This total historical level of investment results in an average level of service of \$7,592 per capita over the past 15-years. When applied against the anticipated population growth over the 10-year forecast period (i.e., 5,657 net population growth including institutional population), this results in a maximum D.C.-eligible amount of \$43 million that could be included in the calculation of the charge.



The capital needs, which have been factored into the calculation of the charge over the 10-year forecast period, were determined through discussions with staff. In total, \$27.6 million in gross capital costs of growth-related projects have been identified. \$6.5 million has been deducted as a benefit to existing development. After deducting \$2.3 million for an existing reserve fund surplus and \$547,500 for other contributions towards the needs, \$12.6 million of costs are included in the calculation of the charge.

These D.C.-eligible costs are then attributed 76% to residential development and 24% to non-residential development based on the relationship of population to employment growth anticipated over the 10-year forecast period (i.e., 5,657 population and 1,834 employment). These growth-related projects and costs are detailed in Table 5-1.

5.2.2 Fire Protection Services

Fire protection services in the Town is provided through one fire station totalling 9,472 sq.ft. of G.F.A. Included within the fire station are 7 vehicles and 60 items of equipment. This total historical level of investment results in an average level of service of \$739 per capita over the past 15-years. When applied against the anticipated population growth over the 10-year forecast period (i.e., 5,657 net population growth including institutional population), this results in a maximum D.C.-eligible amount of \$4.2 million that could be included in the calculation of the charge.

To provide service to new development over the 10-year forecast period, \$7.1 million in gross capital costs of growth-related projects have been identified which primarily include renovating and expanding the current fire station. \$490,000 has been deducted as a benefit to existing development. After deducting \$1.7 million for costs that are of a benefit to growth beyond the 10-year forecast period, and \$735,000 for an existing reserve fund surplus, \$4.2 million of costs are included in the calculation of the charge.

These D.C.-eligible costs are then attributed 76% to residential development and 24% to non-residential development based on the relationship of population to employment growth anticipated over the 10-year forecast period (i.e., 5,657 population and 1,834 employment). These growth-related projects and costs are detailed in Table 5-2.

5.2.3 Policing Services

Policing services in the Town is provided through one OPP facility totalling 12,686 sq.ft. of G.F.A. This total historical level of investment results in an average level of service of



\$347 per capita over the past 15-years. When applied against the anticipated population growth over the 10-year forecast period (i.e., 5,657 net population growth including institutional population), this results in a maximum D.C.-eligible amount of \$1.9 million that could be included in the calculation of the charge.

To provide service to new development over the 10-year forecast period, \$390,000 in gross capital costs of growth-related projects have been identified. After deducting \$675,000 for an existing current D.C. reserve fund surplus and \$333,000 for the post period benefit, \$15,300 of costs are included in the calculation of the charge.

These D.C.-eligible costs are then attributed 76% to residential development and 24% to non-residential development based on the relationship of population to employment growth anticipated over the 10-year forecast period (i.e., 5,657 population and 1,834 employment). These growth-related projects and costs are detailed in Table 5-3.

5.2.4 Parks and Recreation Services

The Town currently provides parks and recreation services through 53 park amenities, 555 paved and unpaved parking lots, 45 items of vehicles and equipment, 16.5 km of paths and trails (which includes 7 pedestrian bridges) and 136,000 sq.ft of facility space. This total historical level of investment results in an average level of service of \$6,676 per capita over the past 15-years. When applied against the anticipated population growth over the 10-year forecast period (i.e., 5,657 net population growth including institutional population), this results in a maximum D.C.-eligible amount of \$37.8 million that could be included in the calculation of the charge

To provide service to new development over the 10-year forecast period, \$42.1 million in gross capital costs of growth-related projects have been identified including the construction of a third ice pad and additional facility space. \$4.7 million has been deducted as a benefit to existing development and \$11.5 million removed for growth-related costs that are of a benefit to growth beyond the 10-year forecast period. After deducting \$1 million to account for the current D.C. reserve fund surplus, and deducting \$3.0 million in grants and subsidies, \$21.9 million of costs are included in the calculation of the charge.

These D.C.-eligible costs are then attributed 95% to residential development as they are the primary uses of parks and recreation services. These growth-related projects and costs are detailed in Table 5-4.



**Table 5-1
Infrastructure Costs Covered in the D.C. Calculation – Services Related to a Highway**

Prj. No	Increased Service Needs Attributable to Anticipated Development 2024-2033	Length (km)	Existing Road Surface	Surface Work	Timing (year)	Gross Capital Cost Estimate (2024\$)	Post Period Benefit	Net Capital Cost	Benefit to Existing Development	Less:	Potential D.C. Recoverable Cost		
										Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 76%	Non-Residential Share 24%
	Project Name					-	-	-	-		-	-	-
	Public Works Buildings					-	-	-	-		-	-	-
1	New Public Works Facility				2026-2027	14,000,000	5,680,800	8,319,200	5,004,100		3,315,100	2,519,476	795,624
	Public Works Fleet					-	-	-	-		-	-	-
2	Heavy Duty Fleet				2025	463,500	-	463,500	-		463,500	352,260	111,240
3	Sidewalk Plow				2024	226,600	-	226,600	-		226,600	172,216	54,384
4	Sidewalk Plow				2027	226,600	-	226,600	-		226,600	172,216	54,384
5	Backhoe				2024-2033	231,800	-	231,800	-		231,800	176,168	55,632
6	Loader				2024-2033	363,100	-	363,100	-		363,100	275,956	87,144
7	Provision for Additional Fleet				2024-2033	1,150,641	-	1,150,641	-		1,150,641	874,487	276,154
	Road Reconstructions					-	-	-	-		-	-	-
8	Concession Street - Tillson Ave to Maple Lane	0.32	Asphalt	Asphalt	2024-2033	1,046,800	-	1,046,800	159,360		887,440	674,454	212,986
9	West Town Line - boundary road with Norwich (Simcoe to Potters)	1	Asphalt	Asphalt	2024-2033	2,057,800	-	2,057,800	498,000	547,500	1,012,300	769,348	242,952
10	Cranberry Rd. - North St. to North Town Limit	0.8	Rural	Asphalt	2024-2033	1,344,200	-	1,344,200	140,800		1,203,400	914,584	288,816
11	Concession St. East - Broadway to Tillson Ave.	0.8	Asphalt	Asphalt	2024-2033	3,405,700	-	3,405,700	398,400		3,007,300	2,285,548	721,752
12	Townline Rd and Goshen St Reconstruction	0.26	Asphalt	Asphalt	2024-2033	1,058,000	-	1,058,000	129,480		928,520	705,675	222,845
	Signalization					-	-	-	-		-	-	-
13	Town-wide Signalization				2024-2033	386,900	-	386,900	-		386,900	294,044	92,856
14	Signal Priority Control System Expansion - Phase 2				2024	54,100	-	54,100	-		54,100	41,116	12,984
15	Signal Priority Control System Expansion Phase 3				2025	24,200	-	24,200	-		24,200	18,392	5,808
16	Signal Priority Control System Expansion Phase 4				2026	24,200	-	24,200	-		24,200	18,392	5,808
						-	-	-	-		-	-	-
17	Sidewalk Connectivity Plan				2024-2033	1,529,400	-	1,529,400	152,900		1,376,500	1,046,140	330,360
						-	-	-	-		-	-	-
	Reserve Fund Adjustment					-	-	-	-		(2,258,471)	(1,716,438)	(542,033)
						-	-	-	-		-	-	-
	Total					27,593,541	5,680,800	21,912,741	6,483,040	547,500	12,623,729	9,594,034	3,029,695

Note:

1. For newly constructed projects benefit to existing or non-growth share is considered to be nil. For road widenings or upgrades, benefit to existing or non-growth share is based on the cost to the Town of repaving the existing sections of road twice to build-out of the Town. In short the non-growth share is the capital cost the Town would incur if there was no growth over the forecast period. The calculation of the non-growth share assumes the following resurfacing costs per km:

2-Lane Asphalt - \$249,000

Road Surface Treatment - \$88,000



**Table 5-2
Infrastructure Costs Covered in the D.C. Calculation – Fire Protection Services**

Prj. No	Increased Service Needs Attributable to Anticipated Development 2024-2033	Timing (year)	Gross Capital Cost Estimate (2024\$)	Post Period Benefit	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
						Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 76%	Non-Residential Share 24%
	Facilities		-	-	-	-		-	-	-
1	Current Station Renovation and Expansion	2025-2026	5,300,000	1,653,378	3,646,622	-		3,646,622	2,771,433	875,189
	Equipment		-	-	-	-		-	-	-
2	Additional Firefighter Equipment (10)	2024-2033	82,000	-	82,000	-		82,000	62,320	19,680
3	New SCBA Units and Personal Face Masks (8)	2024-2033	122,400	-	122,400	110,000		12,400	9,424	2,976
	Vehicles		-	-	-	-		-	-	-
4	Single Axle Enclosed Trailer	2024-2033	15,000	-	15,000	-		15,000	11,400	3,600
5	ATV	2025	40,000	-	40,000	-		40,000	30,400	9,600
6	Full Size Rescue Unit	2024-2033	1,500,000	-	1,500,000	381,100		1,118,900	850,364	268,536
	Reserve Fund Adjustment		-	-	-	-		(735,870)	(559,261)	(176,609)
			-	-	-	-		-	-	-
	Total		7,059,400	1,653,378	5,406,022	491,100	-	4,179,052	3,176,080	1,002,973



Table 5-3
Infrastructure Costs Covered in the D.C. Calculation – Police Services

Prj. No	Increased Service Needs Attributable to Anticipated Development 2024-2033	Timing (year)	Gross Capital Cost Estimate (2024\$)	Post Period Benefit	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
						Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 76%	Non-Residential Share 24%
1	Police Parking Improvements (Phase 1)	2024-2033	42,000	35,900	6,100	-		6,100	4,636	1,464
2	Police Parking Improvements (Phase 2)	2024-2033	348,000	297,500	50,500	-		50,500	38,380	12,120
	Reserve Fund Adjustment		-	-	-	-		(41,312)	(31,397)	(9,915)
	Total		390,000	333,400	56,600	-	-	15,288	11,619	3,669



**Table 5-4
Infrastructure Costs Covered in the D.C. Calculation – Parks and Recreation Services**

Prj.No	Increased Service Needs Attributable to Anticipated Development	Timing (year)	Gross Capital Cost Estimate (2024\$)	Post Period Benefit	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
						Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share	Non-Residential Share
	2024-2033								95%	5%
	Facilities									
1	Community Complex Renovation and Expansion	2024	5,282,750	-	5,282,750	1,022,800	2,956,280	1,303,670	1,238,486	65,183
2	Provision for additional Gymnasium and Multi-Use Space	2024-2033	6,180,000	1,816,000	4,364,000	-		4,364,000	4,145,800	218,200
3	Third Ice Pad	2030-2033	22,607,200	9,662,000	12,945,200	-		12,945,200	12,297,940	647,260
	Parkland and Park Facilities		-	-	-	-		-	-	-
4	New Picnic Pavilion	2024-2033	46,900	-	46,900	36,300		10,600	10,070	530
5	Rolling Meadows Park	2024-2033	167,100	-	167,100	-		167,100	158,745	8,355
6	Kinsmen Bridge Upgrades	2024-2033	4,200,000	-	4,200,000	3,252,800		947,200	899,840	47,360
7	Pickleball Courts	2024	204,000	-	204,000	-		204,000	193,800	10,200
8	Victoria Woods Park	2024-2033	167,100	-	167,100	-		167,100	158,745	8,355
9	Parking Lot Expansion	2024-2025	206,000	-	206,000	159,500		46,500	44,175	2,325
10	Provision for Additional Parkland	2024-2033	1,698,162	-	1,698,162	-		1,698,162	1,613,254	84,908
11	Baseball Diamond	2024-2033	48,300	-	48,300	-		48,300	45,885	2,415
12	Softball Diamonds (4)	2024-2033	193,200	-	193,200	-		193,200	183,540	9,660
13	Tennis Courts	2024-2033	100,000	-	100,000	-		100,000	95,000	5,000
14	Pickleball Courts (3)	2027	300,000	-	300,000	-		300,000	285,000	15,000
	Trail Development		-	-	-	-		-	-	-
15	New Trail Development	2024-2033	137,400	-	137,400	106,400		31,000	29,450	1,550
16	Upgrade Participark Trail	2024-2033	120,700	-	120,700	93,500		27,200	25,840	1,360
17	Trail Head Improvements	2024-2033	51,500	-	51,500	39,900		11,600	11,020	580



Table 5-4 (Cont'd)
Infrastructure Costs Covered in the D.C. Calculation – Parks and Recreation Services

Prj.No	Increased Service Needs Attributable to Anticipated Development	Timing (year)	Gross Capital Cost Estimate (2024\$)	Post Period Benefit	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
						Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share	Non-Residential Share
	2024-2033								95%	5%
	Vehicles		-	-	-	-		-	-	-
18	Pick-Up Truck	2024-2033	59,200	-	59,200	-		59,200	56,240	2,960
19	Ice Resurfacers	2030-2033	103,000	-	103,000	-		103,000	97,850	5,150
20	Tractor	2024	25,800	-	25,800	-		25,800	24,510	1,290
21	Mini Excavator	2024	133,900	-	133,900	-		133,900	127,205	6,695
22	Scissor Lift	2024	36,100	-	36,100	-		36,100	34,295	1,805
			-	-	-	-		-	-	-
	Reserve Fund Adjustment		-	-	-	-		(1,037,139)	(985,282)	(51,857)
			-	-	-	-		-	-	-
	Total		42,068,312	11,478,000	30,590,312	4,711,200	2,956,280	21,885,694	20,791,409	1,094,285



Chapter 6

D.C. Calculation



6. D.C. Calculation

The calculation of the maximum D.C.s that could be imposed by Council has been undertaken using a cash-flow approach for the growth-related capital costs identified in Chapter 5. Table 6-1 presents the Town-wide D.C. calculation for all Town-wide services over the 10-year planning horizon (i.e., 2024-2034).

The calculation for residential development is generated on a per capita basis and is based upon four forms of housing types (single and semi-detached, apartments 2+ bedrooms, apartment's bachelor and 1 bedroom, and all other multiples). Special care/special needs facilities would be considered residential dwelling units and charged the small apartment D.C. The non-residential D.C. has been calculated uniformly on a per sq.m. of G.F.A. basis.

Wind Turbine developments would be defined as industrial development within the growth forecast. As these developments do not produce G.F.A. similar to other industrial developments, a charging mechanism is deemed. For each Wind Turbine, a charge is deemed equivalent to a residential single detached unit, as it relates to Services Related to a Highway, Police Services, and Fire Protection Services.

The cash-flow calculations of the maximum D.C.s s that could be imposed by Council have been undertaken to account for the timing of revenues and expenditures and the resultant financing needs. The cash-flow calculations have been undertaken by service for each forecast development type, i.e. residential, and non-residential. D.C. cash flow calculation tables are provided in Appendix C and have been undertaken to account for 1% earnings on D.C. reserve fund balances and 3% interest charged for reserve fund borrowing.

Table 6-2 summarizes the recommended schedule of charges, reflecting the maximum D.C.s by residential dwelling type, per sq.m. of G.F.A. for non-residential development, and per wind turbine. The total charge that would be payable in the first year of the by-law (i.e., 80% of the maximum charge) is also presented.

Table 6-3 compares the Town's existing charges to the charges proposed herein in Table 6-2 (i.e., fully calculated and year 1 D.C.), for a single detached residential dwelling unit and per sq.m. of G.F.A. for non-residential development. The year 1 charges are \$11,610 for a single detached residential dwelling unit, and \$27.97 per



sq.m. of non-residential G.F.A. The year 1 residential charges for a single detached dwelling unit represents a 21% increase (+ \$2,045) over the current charges of \$9,565. The year 1 non-residential charges per sq.m. represent a 24% decrease (- \$8.69) over the current charges of \$36.65. The Town does not currently impose D.C.s on non-residential development.

Table 6-1
Town-Wide Services D.C. Calculation
2024-2034

SERVICE	2024\$ D.C.-Eligible Cost		2024\$ D.C.-Eligible Cost	
	Residential	Non-Residential	S.D.U.	per sq.m.
	\$	\$	\$	\$
1. Services Related to a Highway	9,594,034	3,029,695	4,082	20.54
2. Fire Protection Services	3,176,080	1,002,973	1,347	6.78
3. Parks and Recreation Services	20,791,409	1,094,285	9,077	7.61
4. Policing Services	11,619	3,669	6	0.03
TOTAL	\$33,573,141	\$5,130,621	\$14,512	34.96
Financing Costs/(Earnings)	\$732,734	\$55,841		
D.C.-Eligible Capital Cost	\$34,305,875	\$5,186,463		
10-Year Gross Population/GFA Growth (sq.m.)	6,463	148,366		
Cost Per Capita/Non-Residential GFA (sq.ft.)	\$5,308.04	\$34.96		
By Residential Unit Type	P.P.U.			
Single and Semi-Detached Dwelling	2.734	\$14,512		
Other Multiples	2.179	\$11,566		
Apartments - 2 Bedrooms +	1.745	\$9,265		
Apartments - Bachelor and 1 Bedroom	1.108	\$5,881		

Table 6-2
Schedule of Calculated D.C.s

Service	RESIDENTIAL				NON-RESIDENTIAL	
	Single and Semi-Detached Dwelling	Other Multiples	Apartments - 2 Bedrooms +	Apartments - Bachelor and 1 Bedroom	(per sq.m. of Gross Floor Area)	(per Wind Turbine)
Municipal Wide Services:						
Services Related to a Highway	4,082	3,253	2,606	1,654	20.54	4,082
Fire Protection Services	1,347	1,074	860	546	6.78	1,347
Parks and Recreation Services	9,077	7,235	5,795	3,679	7.61	
Policing Services	6	5	4	2	0.03	6
Total Municipal Wide Services	14,512	11,567	9,265	5,881	34.96	5,435



Table 6-3
Comparison of Current and Calculated D.C.s

Residential (Single Detached) Comparison

Service	Current	Calculated (2024\$)	Change (\$)	Change (%)
Municipal Wide Services:				
Services Related to a Highway	6,538	4,082	(2,457)	-38%
Fire Protection Services	806	1,347	541	67%
Parks and Recreation Services	1,717	9,077	7,361	429%
Policing Services	68	6	(62)	-91%
Growth-Related Studies	435		(435)	-100%
Total Municipal Wide Services	9,565	14,512	4,947	52%
Year 1 Charge (80% of Full Charge)	9,565	11,610	2,045	21%

Non-Residential (per sq.m.) Comparison

Service	Current	Calculated (2024\$)	Change (\$)	Change (%)
Municipal Wide Services:				
Services Related to a Highway	29.09	20.54	(8.56)	-29%
Fire Protection Services	3.76	6.78	3.02	80%
Parks and Recreation Services	1.49	7.61	6.12	409%
Policing Services	0.32	0.03	(0.29)	-91%
Growth-Related Studies	1.98		(1.98)	-100%
Total Municipal Wide Services	36.65	34.96	(1.70)	-5%
Year 1 Charge (80% of Full Charge)	36.65	27.97	(8.69)	-24%



Chapter 7

D.C. Policy Recommendations and D.C. Policy Rules



7. D.C. Policy Recommendations and D.C. Policy Rules

7.1 Introduction

This chapter outlines the D.C. policy recommendations and by-law rules.

Subsection 5 (1) 9 of the D.C.A. states that rules must be developed:

“to determine if a development charge is payable in any particular case and to determine the amount of the charge, subject to the limitations set out in subsection 6.”

Paragraph 10 of the section goes on to state that the rules may provide for exemptions, phasing in and/or indexing of D.C.s.

Subsection 5 (6) establishes the following restrictions on the rules:

- the total of all D.C.s that would be imposed on anticipated development must not exceed the capital costs determined under subsection 5 (1) 2-7 for all services involved;
- if the rules expressly identify a type of development, they must not provide for it to pay D.C.s that exceed the capital costs that arise from the increase in the need for service for that type of development; however, this requirement does not relate to any particular development; and
- if the rules provide for a type of development to have a lower D.C. than is allowed, the rules for determining D.C.s may not provide for any resulting shortfall to be made up via other development.

With respect to “the rules,” section 6 states that a D.C. by-law must expressly address the matters referred to above re subsection 5 (1) paragraphs 9 and 10, as well as how the rules apply to the redevelopment of land.

The rules provided give consideration for the recent changes to the D.C.A. resulting from Bills 109, 23, 97, and 134. However, these policies are provided for Council’s consideration and may be refined prior to adoption of the by-law.



7.2 D.C. By-law Structure

It is recommended that:

- The Town uses a uniform Town-wide D.C. calculation for all services considered herein;
- The Town uses one Town-wide D.C. by-law for all services to be recovered through D.C.s.

7.3 D.C. By-law Rules

The following sets out the recommended rules governing the calculation, payment and collection of D.C.s in accordance with subsection 6 of the D.C.A.

7.3.1 *Payment in any Particular Case*

In accordance with the D.C.A., s.2(2), a D.C. be calculated, payable and collected where the development requires one or more of the following:

- (a) the passing of a zoning by-law or of an amendment to a zoning by-law under section 34 of the Planning Act;
 - (b) the approval of a minor variance under section 45 of the Planning Act;
 - (c) a conveyance of land to which a by-law passed under subsection 50 (7) of the Planning Act applies;
 - (d) the approval of a plan of subdivision under section 51 of the Planning Act;
 - (e) a consent under section 53 of the Planning Act;
 - (f) the approval of a description under section 9 of the Condominium Act, 1998;
- or
- (g) the issuing of a permit under the Building Code Act, 1992 in relation to a building or structure.

7.3.2 *Determination of the Amount of the Charge*

The following conventions be adopted:

- 1) Costs allocated to residential uses will be assigned to different types of residential units based on the average occupancy for each housing type constructed during the previous 15-year period. Costs allocated to non-residential uses will be assigned



based on the amount of square feet of G.F.A. constructed for eligible uses (i.e., primary, industrial, commercial, and institutional).

2) Costs allocated to residential and non-residential uses are based upon a number of conventions, as may be suited to each municipal circumstance, as follows:

- For Parks and Recreation Services, a 5% non-residential attribution has been made to recognize use by the non-residential sector; and
- For Fire Protection Services, Police Services, and Services Related to a Highway and 76% residential and 24% non-residential attribution has been made based on a population vs. employment growth ratio over the Town-wide forecast period.

7.3.3 Application to Redevelopment of Land (Demolition and Conversion)

If a development involves the demolition and replacement of a building or structure on the same site, or the conversion from one principal use to another, the developer shall be allowed a credit equivalent to:

- the number of dwelling units demolished/converted multiplied by the applicable residential D.C. in place at the time the D.C. is payable; and/or
- the G.F.A. of the building demolished/converted multiplied by the current non-residential D.C. in place at the time the D.C. is payable.

The demolition credit is allowed only if the land was improved by occupied structures, and if the demolition permit related to the site was issued less than 60 months (5 years) prior to the issuance of a building permit.

The credit can, in no case, exceed the amount of D.C.s that would otherwise be payable. In cases where the existing residential dwelling cannot be removed until the new dwelling is constructed, the applicant can apply for a refund, provided the existing residential dwelling unit is removed within an agreed upon time period.

7.3.4 Exemptions (full or partial)

Statutory

- The municipality or local board thereof;
- A board of education; and



- Industrial additions of up to and including 50% of the existing G.F.A. of the building – for industrial additions which exceed 50% of the existing G.F.A., only the portion of the addition in excess of 50% is subject to D.C.s. Exemptions will only apply to 50% of the G.F.A. prior to the first expansion for which there was an exemption to the payment of D.C.s.
- An enlargement to an existing dwelling unit;
- Additional units in existing and new residential buildings:
 - May add up to two apartments for a single detached, semi-detached or row house (only one unit can be in an ancillary structure)
 - One additional unit or 1% of the units in an existing rental residential building with four or more residential units
- Affordable Units, Attainable Units, and Inclusionary Zoning Units;
- Non-Profit Housing; and
- Universities.

Non-Statutory

- Non-residential farm buildings;
- Places of worship;
- Public hospitals;
- Temporary buildings and structures;
- Long-term care homes;
- Affordable housing; and
- Temporary dwelling units.

For the purposes of funding non-statutory exemptions, the charge for Farm Buildings as defined in the by-law, has been determined to be \$0.81 per sq.m. of G.F.A. reflective of the lower demand for service and density of development.

7.3.5 Transition

As required by s.s. 5(8) of the D.C.A., the maximum charge shall be reduced over the first five years of the by-law as follows:

- Year 1 - 80% of the maximum charge;
- Year 2 - 85% of the maximum charge;
- Year 3 - 90% of the maximum charge;



- Year 4 - 95% of the maximum charge; and
- Year 5 to expiry - 100% of the maximum charge.

7.3.6 Timing of Collection

The D.C.s for all services and classes are payable upon issuance of a building permit for each dwelling unit, building, or structure, subject to early or late payment agreements entered into by the Town and an owner under s. 27 of the D.C.A.

Rental housing and institutional developments will pay D.C.s in six equal annual payments commencing at occupancy. Moreover, the D.C. amount for all developments occurring within two (2) years of a Site Plan or Zoning By-law Amendment planning approval (for applications submitted after January 1, 2020), shall be determined based on the D.C. in effect on the day of the applicable Site Plan or Zoning By-law Amendment application.

Installment payments and payments determined at the time of Site Plan or Zoning By-law Amendment application are subject to annual interest charges. The maximum interest rate the Town can impose is the average prime rate plus 1% as defined in s.s. 26.3(1) of the Act.

7.3.7 Indexing

Indexing of the D.C.s shall be implemented on a mandatory basis annually on June 13th (i.e., the anniversary date of the by-law coming into effect) each year in accordance with the Statistics Canada Quarterly, Non-Residential Building Construction Price Index (Table 18-10-0135-01)¹ for the most recent year-over-year period.

7.3.8 D.C Spatial Applicability

The D.C.A. historically has provided the opportunity for a municipality to impose Town-wide charges or area specific charges. Sections 2(7) and 2(8) of the D.C.A. provide that a D.C. by-law may apply to the entire municipality or only part of it and more than

¹ O. Reg. 82/98 referenced “The Statistics Canada Quarterly, Construction Price Statistics, catalogue number 62-007” as the index source. Since implementation, Statistics Canada has modified this index twice and the above-noted index is the most current. The draft by-law provided herein refers to O. Reg. 82/98 to ensure traceability should this index continue to be modified over time.



one D.C. by-law may apply to the same area. The D.C.A. now requires municipalities to consider the application of Town-wide and area-specific D.C.s. s.10(2)(c.1) requires Council to consider the use of more than one D.C. by-law to reflect different needs from services in different areas. Most municipalities in Ontario have established uniform, Town-wide D.C.s. When area-specific charges are used, it is generally to underpin master servicing and front-end financing arrangements for more localized capital costs.

The rationale for maintaining a Town-wide D.C. approach is based, in part, on the following:

- The 15-year service level from all applicable services across the Town can be included to establish an upper ceiling on the amount of funds which can be collected. If a D.C. by-law applied to only a part of the Town, the level of service cannot exceed that which would be determined if the by-law applied to the whole municipality. As such, when applied to forecast growth within the specific area, it would establish an area specific level of service ceiling which could reduce the total revenue recoverable for the municipality, potentially resulting in D.C. revenue shortfalls and impacts on property taxes.
- Town-wide D.C.s ensures a consistent approach to financing the entire cost associated with growth-related capital projects. For example, user rates and property taxes are required to finance the share of growth-related capital projects not recoverable by D.C.s and all associated operating costs. Therefore, the use of area specific D.C.s results in a share of growth-related capital costs being recovered from a specific area, with the remaining capital costs of the projects (i.e., non-D.C. recoverable share) and the associated operating costs with those new assets being recovered from uniform user rates and property taxes, applied to the entire Town.
- Attempting to impose an area-specific D.C. potentially causes equity issues in transitioning from a Town-wide approach to an area-specific approach. An area of a municipality that is less developed and becomes subject to an area specific D.C., could face a significant increase in D.C. rates, as the municipality will not benefit from drawing on the pool of D.C. funding and may have contributed D.C.s to fund capital required to support development in other communities of the municipality. Whereas another part of the municipality that has experienced significant growth which required substantial capital investments, benefitted from the capital investments being financed by Town-wide D.C.s. The implementation



of area specific D.C.s could result in varying D.C.s across the municipality, which may impact the ability to attract investment into parts of the community.

- Services are generally available across the municipality, used often by all residents and are not restricted to one specific geographic area. The use of a Town-wide D.C. approach reflects these system-wide benefits of service and more closely aligns with the funding principles of service provision (e.g., uniform Town-wide property tax rates, etc.).

Based on the foregoing and discussions with staff, the municipal practice of providing and funding services on a Town-wide basis is proposed to be maintained.

7.4 Other D.C. By-law Provisions

It is recommended that:

7.4.1 Categories of Services for Reserve Fund and Credit Purposes

It is recommended that the Town's D.C. collections be contributed into four (4) separate reserve funds, including:

- Services Related to a Highway;
- Fire Protection Services;
- Police Services; and
- Parks and Recreation Services.

7.4.2 By-law In-force Date

The by-law will come into force on June 13, 2024.

7.4.3 Minimum Interest Rate Paid on Refunds and Charged for Inter-Reserve Fund Borrowing

The minimum interest rate is the Bank of Canada rate on the day on which the by-law come into force (as per s.11 of O. Reg. 82/98).



7.5 Other Recommendations

It is recommended that Council:

“Adopt the D.C. approach to calculate the charges on a uniform Town-wide basis for all services within this background study.”

“Approve the capital project listing set out in Chapter 5 of the D.C. Background Study dated April 12, 2024, subject to further annual review during the capital budget process.”

“Approve the D.C.s Background Study dated April 12, 2024.”

“Determine that no further public meeting is required.” and

“Approve the D.C. By-law as set out in Appendix F”.



Chapter 8

Asset Management Plan



8. Asset Management Plan

8.1 Introduction

The D.C.A. (new section 10(c.2)) requires that the background study must include an Asset Management Plan (A.M.P) related to new infrastructure. Section 10 (3) of the D.C.A. provides:

The A.M.P. shall,

- a) deal with all assets whose capital costs are proposed to be funded under the development charge by-law;**
- b) demonstrate that all the assets mentioned in clause (a) are financially sustainable over their full life cycle;**
- c) contain any other information that is prescribed; and**
- d) be prepared in the prescribed manner.**

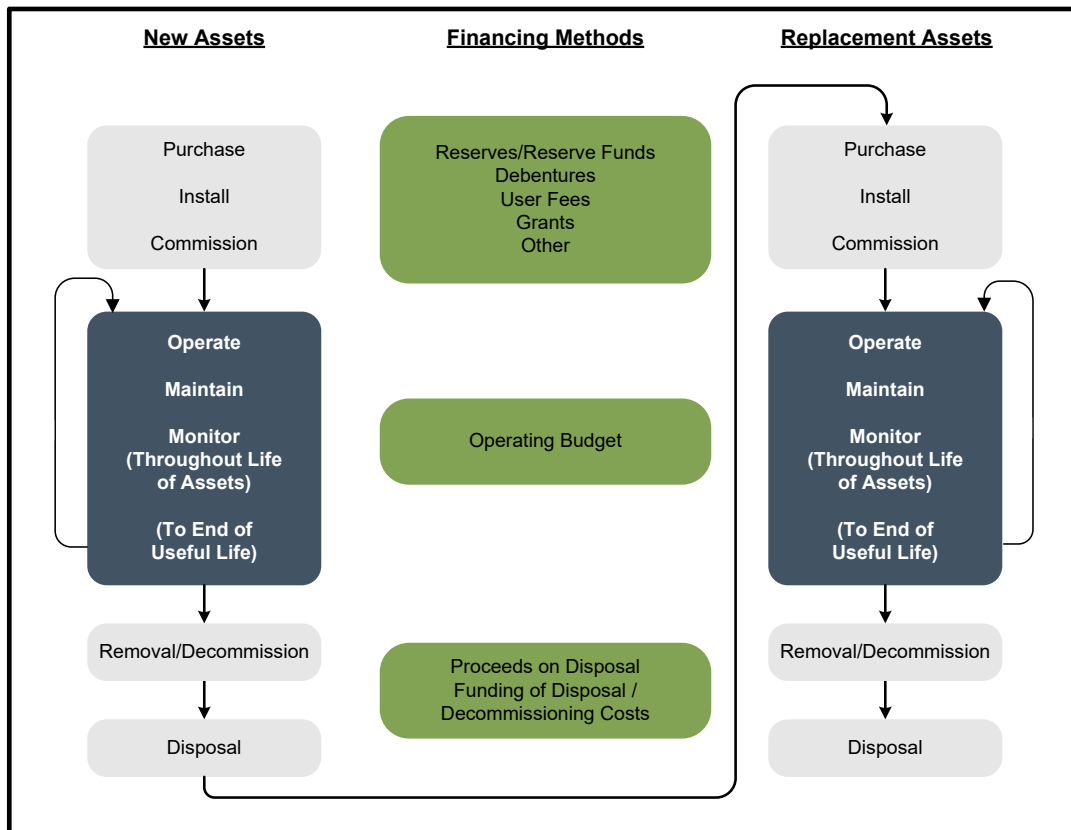
At a broad level, the A.M.P. provides for the long-term investment in an asset over its entire useful life along with the funding. The schematic below identifies the costs for an asset through its entire lifecycle. For growth-related works, the majority of capital costs will be funded by the D.C. Non-growth-related expenditures will then be funded from non-D.C. revenues as noted below. During the useful life of the asset, there will be minor maintenance costs to extend the life of the asset along with additional program related expenditures to provide the full services to the residents. At the end of the life of the asset, it will be replaced by non-D.C. financing sources.

The Province's Infrastructure for *Jobs and Prosperity Act, 2015* (IJPA) was proclaimed on May 1, 2016. This legislation detailed principles for evidence-based and sustainable long-term infrastructure planning. The IJPA also gave the Province the authority to guide municipal asset management planning by way of regulation. In late 2017, the Province introduced O. Reg. 588/17 under the IJPA. The intent of O. Reg. 588/17 is to establish standard content for municipal asset management plans. Specifically, the regulations require that asset management plans be developed that define the current levels of service, identify the lifecycle activities that would be undertaken to achieve these levels of service, and provide a financial strategy to support the levels of service and lifecycle activities. The requirements of O. Reg. 588/17 generally align with previous provincial AMP requirements, as follows:



State of local infrastructure: asset types, quantities, age, condition, financial accounting valuation and replacement cost valuation.

Desired levels of service: defines levels of service through performance measures and discusses any external trends or issues that may affect expected levels of service or the municipality’s ability to meet them (for example, new accessibility standards, climate change impacts).



Asset management strategy: the asset management strategy is the set of planned actions that will seek to generate the desired levels of service in a sustainable way, while managing risk, at the lowest lifecycle cost.

Financing strategy: having a financial plan is critical for putting an A.M.P. into action. By having a strong financial plan, municipalities can also demonstrate that they have made a concerted effort to integrate the A.M.P. with financial planning and municipal budgeting and are making full use of all available infrastructure financing tools.



The asset management requirement for this D.C. Background Study has been undertaken independently of any Town A.M.P.s.

8.2 Asset Management Plan

In recognition to the schematic in Section 8.1, the following table (presented in 2024\$) has been developed to provide the annualized expenditures and revenues associated with new growth. Note that the D.C.A. does not require an analysis of the non-D.C. capital needs or their associated operating costs so these are omitted from the table below. Furthermore, as only the present infrastructure gap has been considered at this time within the A.M.P., the following does not represent a fiscal impact assessment (including future tax/rate increases) but provides insight into the potential affordability of the new assets:

1. The non-D.C. recoverable portion of the projects which will require financing from Town financial resources (i.e., taxation, rates, fees, etc.). This amount has been presented on an annual debt charge amount based on 20-year financing.
2. Lifecycle costs for the 2024 D.C. capital works have been presented based on a sinking fund basis. The assets have been considered over their estimated useful lives.
3. Incremental operating costs for the D.C. services (only) have been included.
4. The resultant total annualized expenditures are \$8.2 million. Of this total, \$860,000 relates the annual debt payment costs for benefit to existing development of growth-related needs.
5. Consideration was given to the potential new taxation and user fee revenues which will be generated as a result of new growth. These revenues will be available to finance the expenditures above. The new operating revenues are \$5.6 million. This amount, totalled with the existing operating revenues of \$31.8 million, provides annual revenues of \$37.4 million by the end of the period.
6. In consideration of the above, the capital plan is deemed to be financially sustainable.



Table 8-1
Asset Management – Future Expenditures and Associated Revenues (2024\$)

	2033 (Total)
Expenditures (Annualized)	
Annual Debt Payment on Non-Growth Related Capital ¹	\$859,828
Annual Debt Payment on Post Period Capital ²	\$1,408,765
Lifecycle:	
Annual Lifecycle - Municipal-wide Services	\$2,138,574
Incremental Operating Costs (for D.C. Services)	\$3,751,794
Total Expenditures	\$8,158,961
Revenue (Annualized)	
Total Existing Revenue ³	\$31,769,262
Incremental Tax and Non-Tax Revenue (User Fees, Fines, Licences, etc.)	\$5,606,510
Total Revenues	\$37,375,772

¹ Non-Growth Related component of Projects

² Interim Debt Financing for Post Period Benefit

³ As per Sch. 10 of FIR



Chapter 9

By-law Implementation



9. By-law Implementation

9.1 Public Consultation Process

9.1.1 Introduction

This chapter addresses the mandatory, formal public consultation process (section 9.1.2), as well as the optional, informal consultation process (section 9.1.3). The latter is designed to seek the co-operation and participation of those involved, in order to produce the most suitable policy. Section 9.2 addresses the anticipated impact of the D.C. on development from a generic viewpoint.

9.1.2 Public Meeting of Council

Section 12 of the D.C.A. indicates that before passing a D.C. by-law, Council must hold at least one public meeting, giving at least 20 clear days' notice thereof, in accordance with the Regulation. Council must also ensure that the proposed by-law and background report are made available to the public at least two weeks prior to the (first) meeting.

Any person who attends such a meeting may make representations related to the proposed by-law.

If a proposed by-law is changed following such a meeting, Council must determine whether a further meeting (under this section) is necessary (i.e., if the proposed by-law which is proposed for adoption has been changed in any respect, Council should formally consider whether an additional public meeting is required, incorporating this determination as part of the final by-law or associated resolution. It is noted that Council's decision, once made, is final and not subject to review by a Court or the Ontario Land Tribunal (O.L.T.).

9.1.3 Other Consultation Activity

There are three broad groupings of the public who are generally the most concerned with municipal D.C. policy:

1. The first grouping is the residential development community, consisting of land developers and builders, who are typically responsible for generating the majority



of the D.C. revenues. Others, such as realtors, are directly impacted by D.C. policy. They are, therefore, potentially interested in all aspects of the charge, particularly the quantum by unit type, projects to be funded by the D.C. and the timing thereof, and municipal policy with respect to development agreements, D.C. credits and front-ending requirements.

2. The second public grouping embraces the public at large and includes taxpayer coalition groups and others interested in public policy.
3. The third grouping is the industrial/commercial/institutional/primary development sector, consisting of land developers and major owners or organizations with significant construction plans, such as hotels, entertainment complexes, shopping centres, offices, industrial buildings, institutional buildings, and buildings on agricultural lands. Also involved are organizations such as Industry Associations, the Chamber of Commerce, the Board of Trade and the Economic Development Agencies, who are all potentially interested in Town D.C. policy. Their primary concern is frequently with the quantum of the charge, gross floor area exclusions such as basements, mechanical or indoor parking areas, or exemptions and phase-in or capping provisions in order to moderate the impact.

9.2 Anticipated Impact of the Charge on Development

The establishment of sound D.C. policy often requires the achievement of an acceptable balance between two competing realities. The first is that high non-residential D.C.s can, to some degree, represent a barrier to increased economic activity and sustained industrial/commercial growth, particularly for capital intensive uses. Also, in many cases, increased residential D.C.s can ultimately be expected to be recovered via housing prices and can impact project feasibility in some cases (e.g., rental apartments).

On the other hand, D.C.s or other municipal capital funding sources need to be obtained in order to help ensure that the necessary infrastructure and amenities are installed. The timely installation of such works is a key initiative in providing adequate service levels and in facilitating strong economic growth, investment, and wealth generation.



9.3 Implementation Requirements

9.3.1 Introduction

Once the Town has calculated the charge, prepared the complete background study, carried out the public process and passed a new by-law, the emphasis shifts to implementation matters. These include notices, potential appeals and complaints, credits, front-ending agreements, subdivision agreement conditions and finally the collection of revenues and funding of projects.

The sections that follow present an overview of the requirements in each case.

9.3.2 Notice of Passage

In accordance with section 13 of the D.C.A., when a D.C. by-law is passed, the Town's Clerk shall give written notice of the passing and of the last day for appealing the by-law (the day that is 40 days after the day it was passed). Such notice must be given no later than 20 days after the day the by-law is passed (i.e., as of the day of newspaper publication or the mailing of the notice).

Section 10 of O. Reg. 82/98 further defines the notice requirements which are summarized as follows:

- notice may be given by publication in a newspaper which is (in the Clerk's opinion) of sufficient circulation to give the public reasonable notice, or by personal service, fax, or mail to every owner of land in the area to which the by-law relates;
- subsection 10 (4) lists the persons/organizations who must be given notice; and
- subsection 10 (5) lists the eight items that the notice must cover.

9.3.3 By-law Pamphlet

In addition to the "notice" information, the Town must prepare a "pamphlet" explaining each D.C. by-law in force, setting out:

- a description of the general purpose of the D.C.s;



- the "rules" for determining if a charge is payable in a particular case and for determining the amount of the charge;
- the services to which the D.C.s relate; and
- a description of the general purpose of the Treasurer's statement and where it may be received by the public.

Where a by-law is not appealed to the O.L.T., the pamphlet must be readied within 60 days after the by-law comes into force. Later dates apply to appealed by-laws.

The Town must give one copy of the most recent pamphlet without charge, to any person who requests one.

9.3.4 Appeals

Sections 13 to 19 of the D.C.A. set out the requirements relative to making and processing a D.C. by-law appeal and O.L.T. hearing in response to an appeal. Any person or organization may appeal a D.C. by-law to the O.L.T. by filing a notice of appeal with the Town Clerk, setting out the objection to the by-law and the reasons supporting the objection. This must be done by the last day for appealing the by-law, which is 40 days after the by-law is passed.

The Town is conducting a public consultation process in order to address the issues that come forward as part of that process, thereby avoiding or reducing the need for an appeal to be made.

9.3.5 Complaints

A person required to pay a D.C., or his agent, may complain to the Town Council imposing the charge that:

- the amount of the charge was incorrectly determined;
- the reduction to be used against the D.C. was incorrectly determined; or
- there was an error in the application of the D.C.

Sections 20 to 25 of the D.C.A. set out the requirements that exist, including the fact that a complaint may not be made later than 90 days after a D.C. (or any part of it) is payable. A complainant may appeal the decision of Town Council to the O.L.T.



9.3.6 Credits

Sections 38 to 41 of the D.C.A. set out a number of credit requirements, which apply where a municipality agrees to allow a person to perform work in the future that relates to a service in the D.C. by-law.

These credits would be used to reduce the amount of D.C.s to be paid. The value of the credit is limited to the reasonable cost of the work which does not exceed the average level of service. The credit applies only to the service to which the work relates unless the municipality agrees to expand the credit to other services for which a D.C. is payable.

9.3.7 Front-Ending Agreements

The Town and one or more landowners may enter into a front-ending agreement that provides for the costs of a project that will benefit an area in the Town to which the D.C. by-law applies. Such an agreement can provide for the costs to be borne by one or more parties to the agreement who are, in turn, reimbursed in future by persons who develop land defined in the agreement.

Part III of the D.C.A. (sections 44 to 58) addresses front-ending agreements and removes some of the obstacles to their use which were contained in the Development Charges Act, 1989. Accordingly, the Town assesses whether this mechanism is appropriate for its use, as part of funding projects prior to Town funds being available.

9.3.8 Severance and Subdivision Agreement Conditions

Section 59 of the D.C.A. prevents a municipality from imposing directly or indirectly, a charge related to development or a requirement to construct a service related to development, by way of a condition or agreement under section 51 or section 53 of the Planning Act, except for:

- "local services, related to a plan of subdivision or within the area to which the plan relates, to be installed or paid for by the owner as a condition of approval under section 51 of the Planning Act;" and
- "local services to be installed or paid for by the owner as a condition of approval under section 53 of the Planning Act."

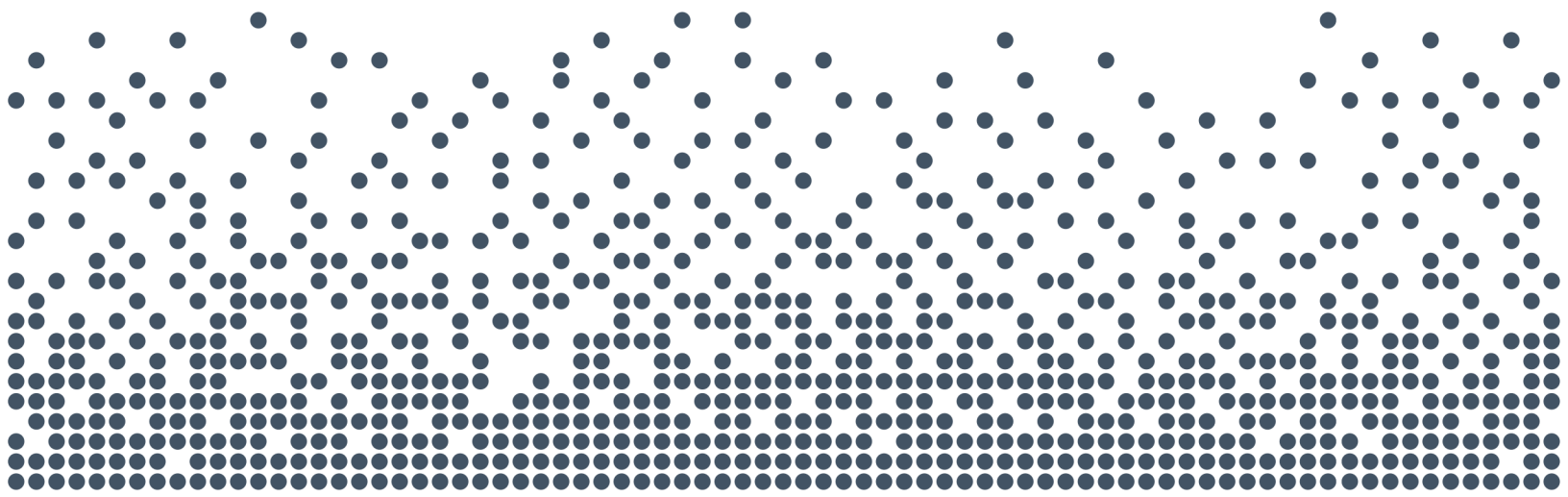


It is also noted that subsection 59 (4) of the D.C.A. requires that the municipal approval authority for a draft plan of subdivision under subsection 51 (31) of the Planning Act, use its power to impose conditions to ensure that the first purchaser of newly subdivided land is informed of all the D.C.s related to the development, at the time the land is transferred.

In this regard, if the municipality in question is a commenting agency, in order to comply with subsection 59 (4) of the D.C.A. it would need to provide to the approval authority information regarding the applicable municipal D.C.s related to the site.

If the Town is an approval authority for the purposes of section 51 of the Planning Act, it would be responsible to ensure that it collects information from all entities that can impose a D.C.

The most effective way to ensure that purchasers are aware of this condition would be to require it as a provision in a registered subdivision agreement, so that any purchaser of the property would be aware of the charges at the time the title was searched prior to closing a transaction conveying the lands.



Appendices



Appendix A

Background Information on Residential and Non- Residential Growth Forecast



Schedule 1 Town of Tillsonburg Residential Growth Forecast Summary

Year	Population (Including Census Undercount) ^[1]	Excluding Census Undercount			Housing Units						Person Per Unit (P.P.U.): Total Population/ Total Households	
		Population	Institutional Population	Population Excluding Institutional Population	Singles & Semi-Detached	Multiple Dwellings ^[2]	Apartments ^[3]	Other	Total Households	Equivalent Institutional Households		
Historical	Mid 2011	15,740	15,301	246	15,055	4,870	505	1,322	117	6,814	224	2.246
	Mid 2016	16,330	15,872	282	15,590	5,125	540	1,440	25	7,130	256	2.226
	Mid 2021	18,570	18,047	320	17,727	5,721	674	1,602	33	8,030	291	2.247
Forecast	Mid 2024	20,080	19,521	339	19,182	5,988	1,024	1,731	33	8,776	308	2.224
	Mid 2034	25,900	25,178	430	24,748	7,643	1,545	2,226	33	11,447	391	2.200
Incremental	Mid 2011 - Mid 2016	590	571	36	535	255	35	118	-92	316	32	
	Mid 2016 - Mid 2021	2,240	2,175	38	2,137	596	134	162	8	900	35	
	Mid 2021 - Mid 2024	1,510	1,474	19	1,455	267	350	129	0	746	17	
	Mid 2024 - Mid 2034	5,820	5,657	91	5,566	1,655	521	495	0	2,671	83	

^[1] Population includes the Census undercount estimated at approximately 2.9% and has been rounded.

^[2] Includes townhouses and apartments in duplexes.

^[3] Includes bachelor, 1-bedroom, and 2-bedroom+ apartment units.

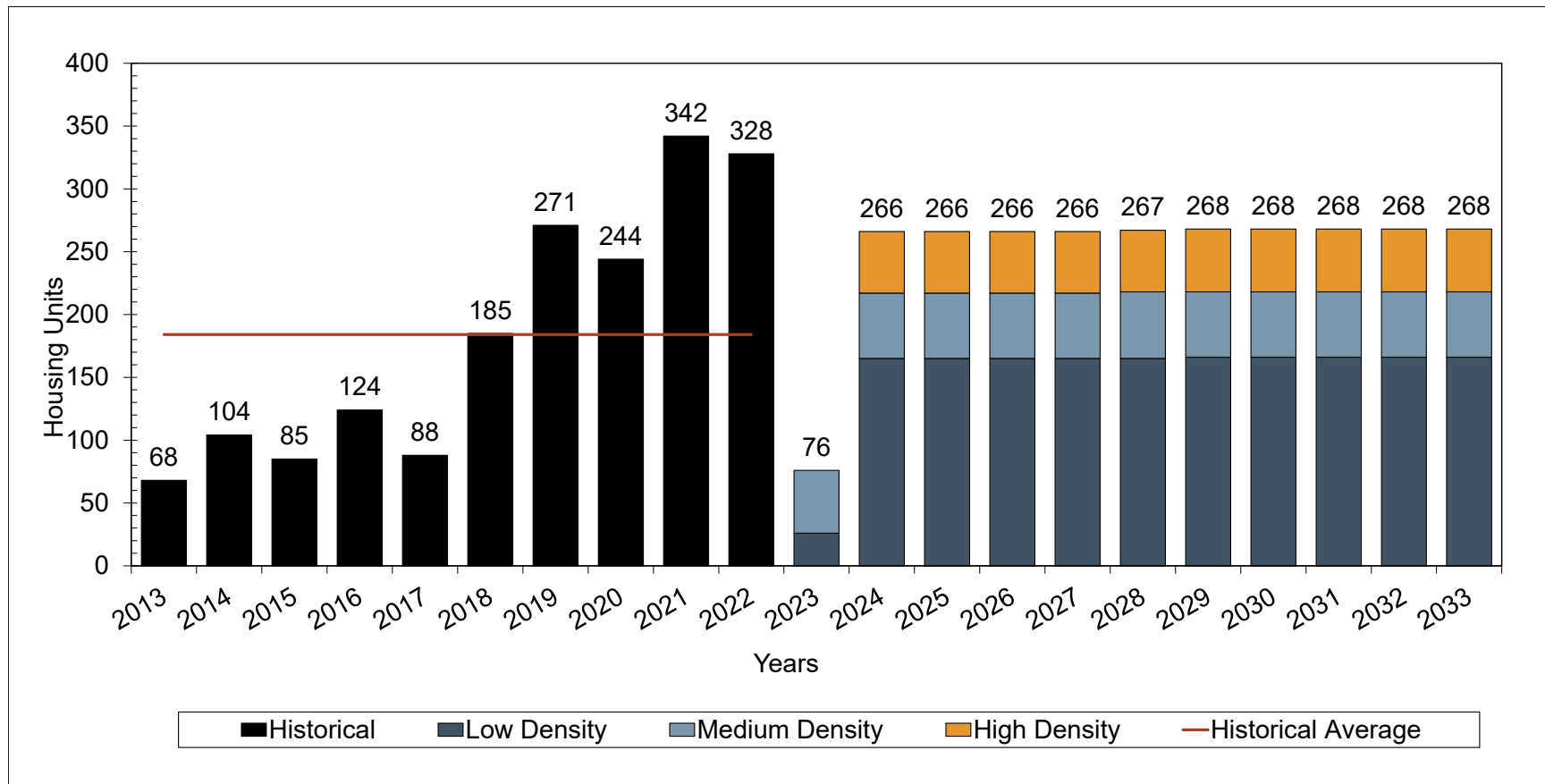
Notes:

Numbers may not add due to rounding.

Source: Watson & Associates Economists Ltd.



Figure 1
Town of Tillsonburg
Annual Housing Forecast [1]



[1] Growth forecast represents calendar year.

Source: Historical housing activity derived from Town of Tillsonburg building permit data, 2013 to 2022, and 2023 estimated based on June-2023 year-to-date building permit data by Watson & Associates Economists Ltd.



Schedule 2
Town of Tillsonburg
Estimate of the Anticipated Amount, Type and Location of
Residential Development for Which Development Charges can be Imposed

Development Location	Timing	Single & Semi-Detached	Multiples ^[1]	Apartments ^[2]	Total Residential Units	Gross Population In New Units	Existing Unit Population Change	Net Population Increase, Excluding Institutional	Institutional Population	Net Population Including Institutional
Urban Serviced Area	2024 - 2034	1,655	521	495	2,671	6,372	-806	5,566	91	5,657
Unserviced Urban Settlement Area and Remaining Rural Areas	2024 - 2034	0	0	0	0	0	0	0	0	0
Town of Tillsonburg	2024 - 2034	1,655	521	495	2,671	6,372	-806	5,566	91	5,657

^[1] Includes townhouses and apartments in duplexes.

^[2] Includes bachelor, 1-bedroom, and 2-bedroom+ apartment units.

Note: Numbers may not add to totals due to rounding.

Source: Watson & Associates Economists Ltd.



Schedule 3
Town of Tillsonburg
Current Year Growth Forecast
Mid-2021 to Mid-2024

		Population
Mid 2021 Population		18,047
Occupants of New Housing Units, Mid 2021 to Mid 2024	<i>Units (2)</i>	746
	<i>multiplied by P.P.U. (3)</i>	2,373
	<i>gross population increase</i>	1,771
Occupants of New Equivalent Institutional Units, Mid 2021 to Mid 2024	<i>Units</i>	17
	<i>multiplied by P.P.U. (3)</i>	1,100
	<i>gross population increase</i>	18
Decline in Housing Unit Occupancy, Mid 2021 to Mid 2024	<i>Units (4)</i>	8,030
	<i>multiplied by P.P.U. decline rate (5)</i>	-0.039
	<i>total decline in population</i>	-315
Population Estimate to Mid 2024		19,521
<i>Net Population Increase, Mid 2021 to Mid 2024</i>		1,474

- (1) 2021 population based on Statistics Canada Census unadjusted for Census undercount.
- (2) Estimated residential units constructed, Mid-2021 to the beginning of the growth period assuming a six-month lag between construction and occupancy.
- (3) Average number of persons per unit (P.P.U.) is assumed to be:

Structural Type	Persons Per Unit ¹ (P.P.U.)	% Distribution of Estimated Units ²	Weighted Persons Per Unit Average
<i>Singles & Semi Detached</i>	2.495	36%	0.893
<i>Multiples (6)</i>	2.570	47%	1.206
<i>Apartments (7)</i>	1.588	17%	0.275
Total		100%	2.373

¹ Based on 2021 Census custom database

² Based on Building permit/completion activity

- (4) 2021 households taken from Statistics Canada Census.
- (5) Decline occurs due to aging of the population and family life cycle changes, lower fertility rates and changing economic conditions.
- (6) Includes townhouses and apartments in duplexes.
- (7) Includes bachelor, 1-bedroom and 2-bedroom+ apartments.
- Note: Numbers may not add to totals due to rounding.



**Schedule 4
Town of Tillsonburg
10-Year Growth Forecast
Mid-2024 to Mid-2034**

		Population
Mid 2024 Population		19,521
Occupants of New Housing Units, Mid 2024 to Mid 2034	<i>Units (2)</i>	2,671
	<i>multiplied by P.P.U. (3)</i>	2,386
	<i>gross population increase</i>	6,372
Occupants of New Equivalent Institutional Units, Mid 2024 to Mid 2034	<i>Units</i>	83
	<i>multiplied by P.P.U. (3)</i>	1,100
	<i>gross population increase</i>	91
Decline in Housing Unit Occupancy, Mid 2024 to Mid 2034	<i>Units (4)</i>	8,776
	<i>multiplied by P.P.U. decline rate (5)</i>	-0.092
	<i>total decline in population</i>	-806
Population Estimate to Mid 2034		25,178
Net Population Increase, Mid 2024 to Mid 2034		5,657

(1) Mid 2024 Population based on:

2021 Population (18,047) + Mid 2021 to Mid 2024 estimated housing units to beginning of forecast period (746 x 2.373 = 1,771) + (17 x 1.1 = 18) + (8,030 x -0.039 = -315) = 19,521

(2) Based upon forecast building permits/completions assuming a lag between construction and occupancy.

(3) Average number of persons per unit (P.P.U.) is assumed to be:

Structural Type	Persons Per Unit ¹ (P.P.U.)	% Distribution of Estimated Units ²	Weighted Persons Per Unit Average
<i>Singles & Semi Detached</i>	2.734	62%	1.694
<i>Multiples (6)</i>	2.179	20%	0.425
<i>Apartments (7)</i>	1.439	19%	0.267
<i>one bedroom or less</i>	1.108		
<i>two bedrooms or more</i>	1.745		
Total		100%	2.386

¹ Persons per unit based on adjusted Statistics Canada Custom 2021 Census database.

² Forecast unit mix based upon historical trends and housing units in the development process.

(4) Mid 2024 households based upon 2021 Census (8,030 units) + Mid 2021 to Mid 2024 unit estimate (746 units) = 8,776 Units.

(5) Decline occurs due to aging of the population and family life cycle changes, lower fertility rates and changing economic conditions.

(6) Includes townhouses and apartments in duplexes.

(7) Includes bachelor, 1-bedroom and 2-bedroom+ apartments.

Note: Numbers may not add to totals due to rounding.



Schedule 5
Town of Tillsonburg
Historical Residential Building Permits
Years 2013 to 2022

Year	Residential Building Permits			
	Singles & Semi Detached	Multiples ^[1]	Apartments ^[2]	Total
2013	58	10	0	68
2014	63	3	38	104
2015	62	0	23	85
2016	118	6	0	124
2017	81	0	7	88
Sub-total	382	19	68	469
Average (2013 - 2017)	76	4	14	94
% Breakdown	81.4%	4.1%	14.5%	100.0%
2018	92	48	45	185
2019	96	40	135	271
2020	117	122	5	244
2021	173	169	0	342
2022	68	131	129	328
Sub-total	546	510	314	1,370
Average (2018 - 2022)	109	102	63	274
% Breakdown	39.9%	37.2%	22.9%	100.0%
2013 - 2022 Total	928	529	382	1,839
Average	93	53	38	184
% Breakdown	50.5%	28.8%	20.8%	100.0%

[1] Includes townhouses and apartments in duplexes.

[2] Includes bachelor, 1-bedroom, and 2-bedroom+ apartment units.

Source: Historical housing activity derived from Town of Tillsonburg data, by Watson & Associates Economists Ltd 2024.



Schedule 6a
Town of Tillsonburg
Person Per Unit by Age and Type of Dwelling
(2021 Census)

Age of Dwelling	Singles and Semi-Detached						15 Year Average	15 Year Average Adjusted ^[3]
	< 1 BR	1 BR	2 BR	3/4 BR	5+ BR	Total		
1-5	-	-	2,074	2,681	-	2,514		
6-10	-	-	1,533	2,763	-	2,776		
11-15	-	-	1,846	3,071	-	2,873	2,721	2,734
16-20	-	-	1,824	2,566	-	2,351		
20-25	-	-	1,741	2,487	-	2,270		
25-35	-	-	1,778	2,387	-	2,383		
35+	-	1,313	1,868	2,565	3,538	2,386		
Total	0.389	1.308	1.844	2.590	3.786	2.430		

Age of Dwelling	Multiples ^[1]						15 Year Average	15 Year Average Adjusted ^[3]
	< 1 BR	1 BR	2 BR	3/4 BR	5+ BR	Total		
1-5	-	-	2,000	-	-	2,000		
6-10	-	-	-	-	-	-		
11-15	-	-	-	-	-	-	2,000	2,179
16-20	-	-	-	-	-	-		
20-25	-	-	-	-	-	1,615		
25-35	-	-	-	-	-	-		
35+	-	-	2,111	2,730	-	2,247		
Total	0.417	-	2.118	2.515	-	2.146		

Age of Dwelling	Apartments ^[2]						15 Year Average	15 Year Average Adjusted ^[3]
	< 1 BR	1 BR	2 BR	3/4 BR	5+ BR	Total		
1-5	-	1,214	-	-	-	1,500		
6-10	-	-	-	-	-	-		
11-15	-	-	-	-	-	1,250	1,375	1,439
16-20	-	-	-	-	-	-		
20-25	-	-	-	-	-	-		
25-35	-	-	-	-	-	1,462		
35+	0,375	1,228	1,811	-	-	1,574		
Total	0.318	1.228	1.750	-	-	1.530		

Age of Dwelling	All Density Types					
	< 1 BR	1 BR	2 BR	3/4 BR	5+ BR	Total
1-5	-	1,263	1,932	2,598	-	2,279
6-10	-	-	1,579	2,659	-	2,466
11-15	-	-	1,789	2,851	-	2,590
16-20	-	-	1,654	2,621	-	2,228
20-25	-	-	1,667	2,439	-	2,211
25-35	-	-	1,775	2,343	-	2,265
35+	-	1,224	1,821	2,524	3,488	2,167
Total	-	1.223	1.795	2.539	3.750	2.225

[1] Includes townhomes and apartments in duplexes.

[2] Includes bachelor, 1 bedroom and 2 bedroom+ apartments

[3] Adjusted based on historical trends.

Note: Does not include Statistics Canada data classified as "Other."

P.P.U. Not calculated for samples less than or equal to 50 dwelling units and does not include institutional population.



Schedule 6b
County of Oxford
Person Per Unit by Age and Type of Dwelling
(2021 Census)

Age of Dwelling	Singles and Semi-Detached						15 Year Average	15 Year Average Adjusted ^[3]
	< 1 BR	1 BR	2 BR	3/4 BR	5+ BR	Total		
1-5	-	-	2.078	3.149	4.511	3.103		
6-10	-	-	1.932	3.112	4.729	3.092		
11-15	-	-	1.833	3.083	4.680	3.147	3.114	3.120
16-20	-	-	1.878	3.047	4.452	2.992		
20-25	-	-	1.711	2.872	4.115	2.773		
25-35	-	-	1.886	2.748	4.625	2.747		
35+	-	1.433	1.885	2.648	4.139	2.597		
Total	0.714	1.504	1.891	2.779	4.304	2.734		

Age of Dwelling	Multiples ^[1]						15 Year Average	15 Year Average Adjusted ^[3]
	< 1 BR	1 BR	2 BR	3/4 BR	5+ BR	Total		
1-5	-	-	1.960	3.106	-	2.615		
6-10	-	-	-	2.900	-	2.524		
11-15	-	-	1.783	2.150	-	1.816	2.319	2.209
16-20	-	-	2.095	2.450	-	2.250		
20-25	-	-	1.545	2.591	-	2.109		
25-35	-	-	2.357	2.641	-	2.446		
35+	-	1.326	1.993	2.605	-	2.278		
Total	0.348	1.458	1.953	2.672	-	2.307		

Age of Dwelling	Apartments ^[2]						15 Year Average	15 Year Average Adjusted ^[3]
	< 1 BR	1 BR	2 BR	3/4 BR	5+ BR	Total		
1-5	-	1.275	1.732	2.842	-	1.655		
6-10	-	1.250	1.563	-	-	1.373		
11-15	-	1.269	1.574	-	-	1.514	1.514	1.465
16-20	-	1.222	1.471	-	-	1.385		
20-25	-	1.308	1.700	-	-	1.516		
25-35	-	1.147	1.585	-	-	1.467		
35+	-	1.178	1.639	2.617	-	1.476		
Total	0.600	1.198	1.627	2.711	-	1.487		

Age of Dwelling	All Density Types					
	< 1 BR	1 BR	2 BR	3/4 BR	5+ BR	Total
1-5	-	1.353	1.945	3.127	4.333	2.834
6-10	-	1.351	1.816	3.049	4.729	2.888
11-15	-	1.333	1.735	3.006	4.558	2.798
16-20	-	1.240	1.782	3.017	4.344	2.716
20-25	-	1.371	1.683	2.812	4.077	2.531
25-35	-	1.222	1.781	2.716	4.708	2.454
35+	1.615	1.219	1.819	2.643	4.071	2.402
Total	1.667	1.246	1.812	2.762	4.232	2.512

[1] Includes townhomes and apartments in duplexes.

[2] Includes bachelor, 1 bedroom and 2 bedroom+ apartments

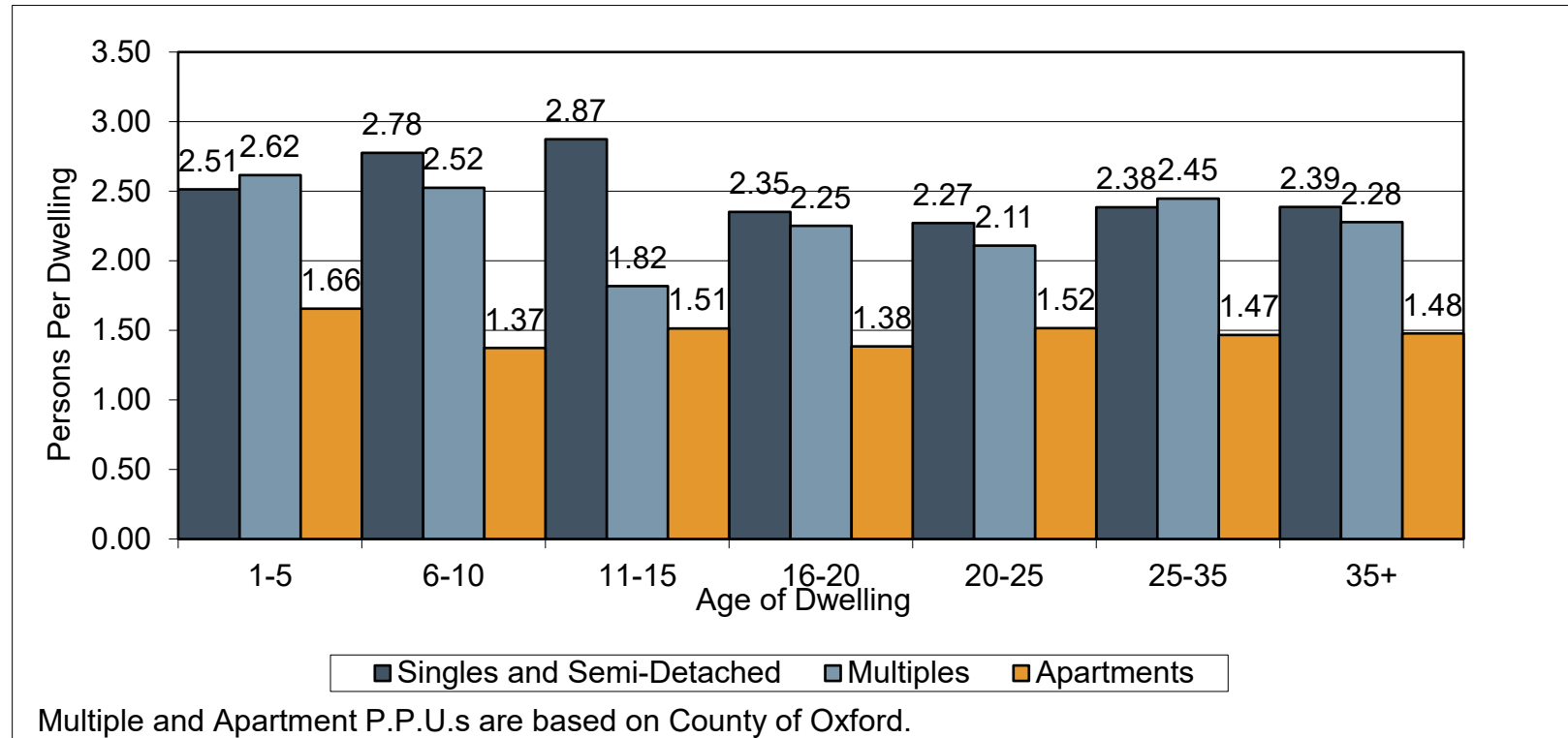
[3] Adjusted based on historical trends.

Note: Does not include Statistics Canada data classified as "Other."

P.P.U. Not calculated for samples less than or equal to 50 dwelling units and does not include institutional population.



Schedule 7
Town of Tillsonburg
Person Per Unit Structural Type and Age of Dwelling
(2021 Census)





Schedule 8a Town of Tillsonburg Employment Forecast, 2024 to 2034

Period	Population	Activity Rate								Employment								Employment Total (Excluding Work at Home and N.F.P.O.W.)
		Primary	Work at Home	Industrial	Commercial/ Population Related	Institutional	Total	N.F.P.O.W. ^[1]	Total Including N.F.P.O.W.	Primary	Work at Home	Industrial	Commercial/ Population Related	Institutional	Total	N.F.P.O.W. ^[1]	Total Employment (Including N.F.P.O.W.)	
Mid 2011	15,301	0.002	0.018	0.189	0.168	0.095	0.472	0.045	0.516	30	270	2,893	2,573	1,450	7,215	688	7,903	6,945
Mid 2016	15,872	0.003	0.020	0.213	0.167	0.089	0.491	0.049	0.541	40	325	3,378	2,653	1,405	7,800	783	8,583	7,475
Mid 2024	19,521	0.002	0.022	0.220	0.154	0.075	0.474	0.054	0.527	40	437	4,301	3,013	1,460	9,251	1,045	10,296	8,814
Mid 2034	25,178	0.002	0.025	0.195	0.153	0.074	0.450	0.054	0.504	40	629	4,915	3,864	1,871	11,319	1,367	12,686	10,690
Incremental Change																		
Mid 2011 - Mid 2016	571	0.001	0.003	0.024	-0.001	-0.006	0.020	0.004	0.024	10	55	485	80	-45	585	95	680	530
Mid 2016 - Mid 2024	3,649	0.000	0.002	0.008	-0.013	-0.014	-0.018	0.004	-0.013	0	112	924	360	55	1,451	262	1,713	1,339
Mid 2024 - Mid 2034	5,657	0.000	0.003	-0.025	-0.001	0.000	-0.024	0.001	-0.024	0	192	614	851	411	2,068	322	2,390	1,876
Annual Average																		
Mid 2011 - Mid 2016	114	0.000	0.001	0.005	0.000	-0.001	0.004	0.001	0.005	2	11	97	16	-9	117	19	136	106
Mid 2016 - Mid 2024	456	0.000	0.000	0.001	-0.002	-0.002	-0.002	0.001	-0.002	0	14	115	45	7	181	33	214	167
Mid 2024 - Mid 2034	566	0.000	0.000	-0.003	0.000	0.000	-0.002	0.000	-0.002	0	19	61	85	41	207	32	239	188

^[1] Statistics Canada defines no fixed place of work (N.F.P.O.W.) employees as "persons who do not go from home to the same workplace location at the beginning of each shift. Such persons include building and landscape contractors, travelling salespersons, independent truck drivers, etc."

Note: Statistics Canada 2021 Census place of work employment data has been reviewed. The 2021 Census employment results have not been utilized due to a significant increase in work at home employment captured due to Census enumeration occurring during the provincial COVID-19 lockdown from April 1, 2021 to June 14, 2021.

Source: Watson & Associates Economists Ltd.



Schedule 8b
Town of Tillsonburg
Employment and Gross Floor Area (G.F.A.) Forecast, 2024 to 2034

Period	Population	Employment					Gross Floor Area in Square Feet (Estimated) ^[1]			
		Primary	Industrial	Commercial/ Population Related	Institutional ^[2]	Total	Industrial	Commercial/ Population Related	Institutional ^[2]	Total
Mid 2011	15,301	30	2,893	2,573	1,450	6,945				
Mid 2016	15,872	40	3,378	2,653	1,405	7,475				
Mid 2024	19,521	40	4,301	3,013	1,460	8,814				
Mid 2034	25,178	40	4,915	3,864	1,829	10,648				
Incremental Change										
Mid 2011 - Mid 2016	571	10	485	80	-45	530				
Mid 2016 - Mid 2024	3,649	0	924	360	55	1,339				
Mid 2024 - Mid 2034	5,657	0	614	851	369	1,834	920,300	425,600	251,100	1,597,000
Annual Average										
Mid 2011 - Mid 2016	114	2	97	16	-9	106				
Mid 2016 - Mid 2024	456	0	115	45	7	167				
Mid 2024 - Mid 2034	566	0	61	85	37	183	92,030	42,560	25,110	159,700

^[1] Square Foot Per Employee Assumptions

Industrial	1,800
Commercial/Population-Related	500
Institutional	680

^[3] Forecast institutional employment and gross floor area has been adjusted downward to account for employment associated with special care units.

*Reflects Mid-2024 to Mid-2034 forecast period.

Note: Numbers may not add up precisely due to rounding.

Source: Watson & Associates Economists Ltd.



Schedule 8c
Town of Tillsonburg
Estimate of the Anticipated Amount, Type and Location of
Non-Residential Development for Which Development Charges Can Be Imposed

Development Location	Timing	Industrial G.F.A. S.F. ^[1]	Commercial G.F.A. S.F. ^[1]	Institutional G.F.A. S.F. ^{[1],[2]}	Total Non-Residential G.F.A. S.F.	Employment Increase ^[3]
Urban Serviced Area	2024 - 2034	920,300	425,600	251,100	1,597,000	1,834
Unserviced Urban Settlement Area and Remaining Rural Areas	2024 - 2034	-	-	-	-	-
Town of Tillsonburg	2024 - 2034	920,300	425,600	251,100	1,597,000	1,834

^[1] Square Foot Per Employee Assumptions

Industrial	1,500
Commercial/Population-Related	500
Institutional	680

^[2] Forecast institutional employment and gross floor area has been adjusted downward to account for employment associated with special care units.

^[3] Employment Increase does not include No Fixed Place of Work.

*Reflects Mid-2024 to Mid-2034 forecast period.

Note: Oxford County square foot per employee assumption based on specific averages for each area municipality for the County. Numbers may not add to totals due to rounding.

Source: Watson & Associates Economists Ltd.



Appendix B

Level of Service



Table B-1
Service Standard Calculation – Services Related to a Highway – Roads

Town of Tillsonburg
Service Standard Calculation Sheet

Service: Services Related to a Highway - Roads
Unit Measure: km of roadways

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Value (\$/km)
Arterial Roads	19.1	19.1	19.1	19.1	19.1	19.1	19.1	19.1	19.1	19.1	19.1	19.1	19.1	19.1	19.1	\$1,908,100
Collector Roads	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	\$1,318,800
Total	34.1	34.1	34.1	34.1	34.1	34.1	34.1	34.1	34.1	34.1	34.1	34.1	34.1	34.1	34.1	

Population	15,137	15,221	15,301	15,442	15,521	15,610	15,756	15,872	16,221	16,472	16,903	17,448	18,047	18,814	19,426
Per Capita Standard	0.0023	0.0022	0.0022	0.0022	0.0022	0.0022	0.0022	0.0021	0.0021	0.0021	0.0020	0.0020	0.0019	0.0018	0.0018

15 Year Average	2009-2023
Quantity Standard	0.0021
Quality Standard	\$1,634,571
Service Standard	\$3,433

D.C. Amount (before deductions)	10 Year
Forecast Population	5,657
\$ per Capita	\$3,433
Eligible Amount	\$19,418,218



Table B-2
Service Standard Calculation – Services Related to a Highway – Bridges and Culverts

Town of Tillsonburg
Service Standard Calculation Sheet

Service: Services Related to a Highway - Bridges, Culverts & Structures
 Unit Measure: Number of Bridges, Culverts & Structures

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Value (\$/item)
Bridges	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	\$1,420,400
Culverts	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	\$656,100
Retaining Walls	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	\$1,683,000
Total	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	

Population	15,137	15,221	15,301	15,442	15,521	15,610	15,756	15,872	16,221	16,472	16,903	17,448	18,047	18,814	19,426
Per Capita Standard	0.0015	0.0015	0.0015	0.0015	0.0015	0.0015	0.0015	0.0014	0.0014	0.0014	0.0014	0.0013	0.0013	0.0012	0.0012

15 Year Average	2009-2023
Quantity Standard	0.0014
Quality Standard	\$1,070,479
Service Standard	\$1,499

D.C. Amount (before deductions)	10 Year
Forecast Population	5,657
\$ per Capita	\$1,499
Eligible Amount	\$8,477,976



Table B-3
Service Standard Calculation – Services Related to a Highway – Sidewalks and Active Transportation

Town of Tillsonburg
Service Standard Calculation Sheet

Service: Services Related to a Highway - Sidewalks and Active Transportation
 Unit Measure: km of sidewalks and active transportation

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Value (\$/km)
Sidewalks	83.1	83.1	86.3	88.1	89.1	89.5	91.6	94.2	96.6	96.6	96.6	96.6	96.6	96.6	96.6	\$176,500
Total	83.1	83.1	86.3	88.1	89.1	89.5	91.6	94.2	96.6	96.6	96.6	96.6	96.6	96.6	96.6	

Population	15,137	15,221	15,301	15,442	15,521	15,610	15,756	15,872	16,221	16,472	16,903	17,448	18,047	18,814	19,426
Per Capita Standard	0.0055	0.0055	0.0056	0.0057	0.0057	0.0057	0.0058	0.0059	0.0060	0.0059	0.0057	0.0055	0.0054	0.0051	0.0050

15 Year Average	2009-2023
Quantity Standard	0.0056
Quality Standard	\$176,607
Service Standard	\$989

D.C. Amount (before deductions)	10 Year
Forecast Population	5,657
\$ per Capita	\$989
Eligible Amount	\$5,594,773



Table B-4
Service Standard Calculation – Services Related to a Highway – Traffic Signals and Streetlights

Town of Tillsonburg
Service Standard Calculation Sheet

Service: Services Related to a Highway - Traffic Signals & Streetlights
 Unit Measure: No. of Traffic Signals

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Value (\$/item)
Streetlights	2,788	2,788	2,788	2,788	2,788	2,788	2,788	2,788	2,788	2,788	2,788	2,788	2,788	2,788	2,788	\$4,700
Signalized Intersections	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	\$309,000
Total	2,794	2,794	2,794	2,794	2,794	2,794	2,794	2,794	2,794	2,794	2,794	2,794	2,794	2,794	2,794	

Population	15,137	15,221	15,301	15,442	15,521	15,610	15,756	15,872	16,221	16,472	16,903	17,448	18,047	18,814	19,426
Per Capita Standard	0.1846	0.1836	0.1826	0.1809	0.1800	0.1790	0.1773	0.1760	0.1722	0.1696	0.1653	0.1601	0.1548	0.1485	0.1438

15 Year Average	2009-2023
Quantity Standard	0.1706
Quality Standard	\$5,352
Service Standard	\$913

D.C. Amount (before deductions)	10 Year
Forecast Population	5,657
\$ per Capita	\$913
Eligible Amount	\$5,165,576



Table B-5
Service Standard Calculation – Services Related to a Highway – Public Works – Vehicles & Equipment

Town of Tillsonburg
Service Standard Calculation Sheet

Class of Service: Public Works - Vehicles & Equipment
 Unit Measure: No. of vehicles and equipment

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Value (\$/Vehicle)
Light Duty Pick-Up	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$59,200
5500 w/ Service Body	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$160,700
F250 Pickup Truck	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$72,100
Ram 3500 w/ Alum Dump Body	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$90,600
4500 Truck w/ Service Body, Crane	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$103,000
Ram 5500	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$72,100
Heavy Duty	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	\$463,500
Trackless Sidewalk Machine	3	3	3	3	3	3	3	3	3	3	3	4	4	4	4	\$226,600
Trackless Equipment	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	\$18,500
Loader	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$363,100
Grader	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$501,900
Backhoe	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$231,800
Sweeper	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$412,000
Leaf Vacuum	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$71,700
Brush Chipper	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$82,400
Line Stripper	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$30,900
Forklift	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$59,700
Trailers	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	\$22,400
Generators	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	\$45,200
Misc. Equipment & Attachments	83	83	83	83	83	83	83	83	83	83	83	83	83	83	83	\$3,900
Total	141	141	141	141	141	141	141	141	141	141	141	142	142	142	142	

Population	15,137	15,221	15,301	15,442	15,521	15,610	15,756	15,872	16,221	16,472	16,903	17,448	18,047	18,814	19,426
Per Capita Standard	0.0093	0.0093	0.0092	0.0091	0.0091	0.0090	0.0089	0.0089	0.0087	0.0086	0.0083	0.0081	0.0079	0.0075	0.0073

15 Year Average	2009-2023
Quantity Standard	0.0086
Quality Standard	\$54,722
Service Standard	\$471

D.C. Amount (before deductions)	10 Year
Forecast Population	5,657
\$ per Capita	\$471
Eligible Amount	\$2,662,241



Table B-6
Service Standard Calculation – Services Related to a Highway – Public Works – Facilities

Town of Tillsonburg
Service Standard Calculation Sheet

Class of Service: Public Works - Facilities
 Unit Measure: sq.ft. of building area

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Bld'g Value (\$/sq.ft.)	Value/sq.ft. with land, site works, etc.
Equipment Depot/Office - 20 Spruce Street	9,859	9,859	9,859	9,859	9,859	9,859	9,859	9,859	9,859	9,859	9,859	9,859	9,859	9,859	9,859	\$352	\$394
Salt Shed - 20 Spruce Street	2,096	2,096	2,096	2,096	2,096	2,096	2,096	2,096	2,096	2,096	2,096	2,096	2,096	2,096	2,096	\$89	\$104
Sign Shop - 20 Spruce Street	608	608	608	608	608	608	608	608	608	608	608	608	608	608	608	\$89	\$104
Storage Building	692	692	692	692	692	692	692	692	692	692	692	692	692	692	692	\$352	\$394
Sand Shed	2,096	2,096	2,096	2,096	2,096	2,096	2,096	2,096	2,096	2,096	2,096	2,096	2,096	2,096	2,096	\$89	\$104
Brine Facility (#)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$56,426	\$62,216
Total	15,352	15,352	15,352	15,352	15,352	15,352	15,352	15,352	15,352	15,352	15,352	15,352	15,352	15,352	15,352		

Population	15,137	15,221	15,301	15,442	15,521	15,610	15,756	15,872	16,221	16,472	16,903	17,448	18,047	18,814	19,426
Per Capita Standard	1.0142	1.0086	1.0033	0.9942	0.9891	0.9835	0.9744	0.9672	0.9464	0.9320	0.9082	0.8799	0.8507	0.8160	0.7903

15 Year Average	2009-2023
Quantity Standard	0.9372
Quality Standard	\$307
Service Standard	\$288

D.C. Amount (before deductions)	10 Year
Forecast Population	5,657
\$ per Capita	\$288
Eligible Amount	\$1,629,499



**Table B-7
Service Standard Calculation – Fire Protection Services – Facilities**

**Town of Tillsonburg
Service Standard Calculation Sheet**

Service: Fire Protection Services - Facilities
Unit Measure: sq.ft. of building area

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Bld'g Value (\$/sq.ft.)	Value/sq.ft. with land, site works, etc.
Tillsonburg Fire Station - Concession Street	9,472	9,472	9,472	9,472	9,472	9,472	9,472	9,472	9,472	9,472	9,472	9,472	9,472	9,472	9,472	\$462	\$536
Total	9,472	9,472	9,472	9,472	9,472	9,472	9,472	9,472	9,472	9,472	9,472	9,472	9,472	9,472	9,472		

Population	15,137	15,221	15,301	15,442	15,521	15,610	15,756	15,872	16,221	16,472	16,903	17,448	18,047	18,814	19,426
Per Capita Standard	0.6258	0.6223	0.6190	0.6134	0.6103	0.6068	0.6012	0.5968	0.5839	0.5750	0.5604	0.5429	0.5249	0.5035	0.4876

15 Year Average	2009-2023
Quantity Standard	0.5783
Quality Standard	\$536
Service Standard	\$310

D.C. Amount (before deductions)	10 Year
Forecast Population	5,657
\$ per Capita	\$310
Eligible Amount	\$1,753,331



**Table B-8
Service Standard Calculation – Fire Protection Services – Vehicles & Equipment**

**Town of Tillsonburg
Service Standard Calculation Sheet**

Service: Fire Protection Services - Vehicles & Equipment
Unit Measure: No. of vehicles

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Value (\$/Vehicle)
Pumper	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$937,300
Pumper/Tanker	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$1,493,500
Rescue Truck	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$381,100
Aerial Truck	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$2,729,500
Medium Duty Truck	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$85,000
SUV															1	\$87,600
Total	6	6	6	6	6	6	6	6	6	6	6	6	6	6	7	

Population	15,137	15,221	15,301	15,442	15,521	15,610	15,756	15,872	16,221	16,472	16,903	17,448	18,047	18,814	19,426
Per Capita Standard	0.0004	0.0004	0.0004	0.0004	0.0004	0.0004	0.0004	0.0004	0.0004	0.0004	0.0004	0.0003	0.0003	0.0003	0.0004

15 Year Average	2009-2023
Quantity Standard	0.0004
Quality Standard	\$872,425
Service Standard	\$349

D.C. Amount (before deductions)	10 Year
Forecast Population	5,657
\$ per Capita	\$349
Eligible Amount	\$1,974,123



Table B-9
Service Standard Calculation – Fire Protection Services – Small Equipment & Gear

Town of Tillsonburg
Service Standard Calculation Sheet

Service: Fire Protection Services - Small Equipment and Gear
 Unit Measure: No. of equipment and gear

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Value (\$/item)
Dispatch Centre Equipment	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$484,700
Hoses and Appliances (i.e. nozzles, valves)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$161,200
Pagers and Radios	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$67,000
SCBA Units (17)	17	17	17	17	17	17	17	17	17	20	20	20	20	20	20	\$15,300
SCBA Cylinder Fill Station	-	-	1	1	1	1	1	1	1	1	1	1	1	1	1	\$64,500
Equipment for Firefighters (bunker gear, uniforms, helmets, etc.)																
Full Time	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$8,200
Volunteers	28	28	28	30	30	30	30	30	30	30	30	30	30	34	34	\$8,200
Total	50	50	51	53	53	53	53	53	53	56	56	56	56	60	60	

Population	15,137	15,221	15,301	15,442	15,521	15,610	15,756	15,872	16,221	16,472	16,903	17,448	18,047	18,814	19,426
Per Capita Standard	0.0033	0.0033	0.0033	0.0034	0.0034	0.0034	0.0034	0.0033	0.0033	0.0034	0.0033	0.0032	0.0031	0.0032	0.0031

15 Year Average	2009-2023
Quantity Standard	0.0033
Quality Standard	\$24,191
Service Standard	\$80

D.C. Amount (before deductions)	10 Year
Forecast Population	5,657
\$ per Capita	\$80
Eligible Amount	\$451,598



**Table B-10
Service Standard Calculation – Police Services – Facilities**

**Town of Tillsonburg
Service Standard Calculation Sheet**

Service: Policing Services - Facilities
Unit Measure: sq.ft. of building area

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Bld'g Value (\$/sq.ft.)	Value/sq.ft. with land, site works, etc.
OPP Facility	12,686	12,686	12,686	12,686	12,686	12,686	12,686	12,686	12,686	12,686	12,686	12,686	12,686	12,686	12,686	\$385	\$448
Total	12,686	12,686	12,686	12,686	12,686	12,686	12,686	12,686	12,686	12,686	12,686	12,686	12,686	12,686	12,686		

Population	15,137	15,221	15,301	15,442	15,521	15,610	15,756	15,872	16,221	16,472	16,903	17,448	18,047	18,814	19,426
Per Capita Standard	0.8381	0.8335	0.8291	0.8215	0.8173	0.8127	0.8052	0.7993	0.7821	0.7702	0.7505	0.7271	0.7029	0.6743	0.6530

15 Year Average	2009-2023
Quantity Standard	0.7745
Quality Standard	448
Service Standard	\$347

D.C. Amount (before deductions)	10 Year
Forecast Population	5,657
\$ per Capita	\$347
Eligible Amount	\$1,962,696



Table B-11
Service Standard Calculation – Parks and Recreation Services – Parkland Amenities

Town of Tillsonburg
Service Standard Calculation Sheet

Service: Parkland Amenities
 Unit Measure: No. of parkland amenities

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Value (\$/item)
Play Structures (All Parks)	11	11	11	12	12	12	12	12	13	13	13	13	13	13	13	\$78,400
Newman Park - Gazebo	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$11,300
Kiwanis Park - Ball Diamond - Lit	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$201,500
Coronation Park - Picnic Pavilion & Washroom	2	2	2	2	2	2										\$96,800
Annandale Park - Canteen	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$428,100
Fairgrounds	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$1,070,600
Memorial Park - Ball Diamond - Unlit	1	1	1	1	-	-	-	-	-	-	-	-	-	-	-	\$32,300
Annandale Park - Ball Diamond - Unlit	2	4	4	4	4	4	4	4	3	3	3	3	3	3	3	\$48,300
Annandale Park - Ball Diamond - Lit	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$201,500
Fairgrounds - Ball Diamond/Race Track - Lit	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$290,200
Fairgrounds - Ball Diamond - Unlit	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$32,300
Annandale Park - Soccer Field	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$32,300
Soccer Park- Lit	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$193,400
Soccer Park - Unlit	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	\$32,300
Memorial Park - Picnic Pavilion	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$298,400
Memorial Park - Beach Volleyball	-	-	-	-	1	1										\$6,500
Bridges																
Kinsmen Bridge	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$3,244,500
Van Street Pedestrian Bridge	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$649,900
Hawkins Bridge	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$1,194,500
Outdoor Buildings																
Kiwanis Park Lighting Building	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$9,600
Tennis Club House	1	1	1	1	-	-	-	-	-	-	-	-	-	-	-	\$14,500
Parks Equipment Depot	1	1	1	-	-	-	-	-	-	-	-	-	-	-	-	\$290,200
Waterpark Storage Sheds	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$24,200
Waterpark Canteen	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$100,000
Summer Place/Rowing Club	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$441,500
Gibson House	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$344,100
Parking Lots																
Paved Parking Lots (# of spaces)	181	181	181	181	181	181	181	181	181	181	181	181	181	181	181	\$3,600
Unpaved Parking Lots 9# of spaces)	262	262	262	292	292	292	292	302	302	374	374	374	374	374	374	\$2,500



Table B-11 (Cont'd)
Service Standard Calculation – Parks and Recreation Services – Parkland Amenities

Town of Tillsonburg
Service Standard Calculation Sheet

Service: Parkland Amenities
 Unit Measure: No. of parkland amenities

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Value (\$/item)
Special Facilities																
Lake Lisgar Water Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$293,200
Horse Stables	1	1	1	1												\$483,700
Skatepark	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$241,800
Rowing Club Dock	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$189,000
Dock at Gibson House	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$189,000
Structural Steel Gazebo over Lake Lisgar	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$236,300
Fountain in Lake Lisgar	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$59,100
Grandstand	1	1	1	1	-	-	-	-	-	-	-	-	-	-	-	\$1,289,700
Racetrack	1	1	1	1	-	-	-	-	-	-	-	-	-	-	-	\$209,600
Celebration Plaza Bandshell									1	1	1	1	1	1	1	\$251,700
Pump Track								1	1	1	1	1	1	1	1	\$74,700
Dog Park									1	1	1	1	1	1	1	\$55,600
Splash Pad														1	1	\$912,000
Total	499	500	500	530	526	526	523	534	536	608	608	608	608	609	608	

Population	15,137	15,221	15,301	15,442	15,521	15,610	15,756	15,872	16,221	16,472	16,903	17,448	18,047	18,814	19,426
Per Capita Standard	0.0330	0.0328	0.0327	0.0343	0.0339	0.0337	0.0332	0.0336	0.0330	0.0369	0.0360	0.0348	0.0337	0.0324	0.0313

15 Year Average	2009-2023
Quantity Standard	0.0337
Quality Standard	\$25,127
Service Standard	\$847

D.C. Amount (before deductions)	10 Year
Forecast Population	5,657
\$ per Capita	\$847
Eligible Amount	\$4,790,178



Table B-12
Service Standard Calculation – Parks and Recreation Services – Park Trails

Town of Tillsonburg
Service Standard Calculation Sheet

Service: Parkland Trails
 Unit Measure: Kilometres of Paths and Trails

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Value (\$ /Kilometre)
Participark (unpaved)	2.7	2.7	2.7	2.7	2.7	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	\$7,800
Participark (paved)						0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	\$3,900
Borden Crescent Walking Trail	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	\$7,800
Tillsonburg Golf Course Trail	3.4	3.4	3.4	3.4	3.4	3.4	3.4	3.4	3.4	3.4	3.4	3.4	3.4	3.4	3.4	\$122,800
McLaughlin Way	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	\$7,800
Veterans Memorial Walkway	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.6	\$70,400
Cadman Park	-	-	1.2	1.2	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	\$7,800
TCT 4th St - Cranberry	-	-	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4	\$34,400
Celebration Piazza									2.0	2.0	2.0	2.0	2.0	2.0	2.0	\$7,800
Pedestrian Bridges >3m (# of bridges)	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	\$847,900
Total	18.1	18.1	21.7	21.7	21.5	21.5	21.5	21.5	23.5	23.5	23.5	23.5	23.5	23.5	23.5	

Population	15,137	15,221	15,301	15,442	15,521	15,610	15,756	15,872	16,221	16,472	16,903	17,448	18,047	18,814	19,426
Per Capita Standard	0.0012	0.0012	0.0014	0.0014	0.0014	0.0014	0.0014	0.0014	0.0014	0.0014	0.0014	0.0013	0.0013	0.0012	0.0012

15 Year Average	2009-2023
Quantity Standard	0.0013
Quality Standard	\$315,623
Service Standard	\$410

D.C. Amount (before deductions)	10 Year
Forecast Population	5,657
\$ per Capita	\$410
Eligible Amount	\$2,321,124



Table B-13
Service Standard Calculation – Parks and Recreation Services – Parks & Recreation Vehicles and Equipment

Town of Tillsonburg
Service Standard Calculation Sheet

Service: Parks & Recreation Vehicles and Equipment
 Unit Measure: No. of vehicles and equipment

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Value (\$/Vehicle)
Recreation																
Pickup Truck (#29)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$64,400
Van (#24)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$51,000
Ice Edger (#148, 149)	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$4,100
Ice Resurfacer (#116)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$128,800
Parks																
Light Duty Truck (#43)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$64,400
Medium Duty Truck (#46)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$87,600
Tractor (#88, 89)	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$103,000
Articulating Tractor (#107)	1	1	1	1	1	1	1	1	1	1	1					\$72,100
Gator (#200)								1	1	1	1					\$18,500
Mower (#204)	1	1	1	1	1	1	1	1	1	1	1					\$15,500
Diamond Groomer (#129)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$25,800
Turf Topper (#229)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$13,400
Trailers (#231, 232, 233)	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	\$20,300
Ventrac Leaf Vac (#248)														1	1	\$16,000
Ventrac Power Rake (#249)														1	1	\$16,000
Ventrac Stump Grinder (#250)														1	1	\$16,000
2021 Ventrac Snow Blower (#251)														1	1	\$16,000
Aerator/Top Dresser (#256)														1	1	\$8,200
Finishing Mower (#257)														1	1	\$8,200
Miscellaneous Equipment	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	\$3,500
Total	41	41	41	41	41	41	41	42	42	42	39	39	45	45	45	

Population	15,137	15,221	15,301	15,442	15,521	15,610	15,756	15,872	16,221	16,472	16,903	17,448	18,047	18,814	19,426
Per Capita Standard	0.0027	0.0027	0.0027	0.0027	0.0026	0.0026	0.0026	0.0026	0.0026	0.0025	0.0023	0.0022	0.0025	0.0024	0.0023

15 Year Average	2009-2023
Quantity Standard	0.0025
Quality Standard	\$21,416
Service Standard	\$54

D.C. Amount (before deductions)	10 Year
Forecast Population	5,657
\$ per Capita	\$54
Eligible Amount	\$302,876



Table B-14
Service Standard Calculation – Parks and Recreation Services – Recreation Facilities

Town of Tillsonburg
Service Standard Calculation Sheet

Service: Recreation Facilities
 Unit Measure: sq.ft. of building area

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Bld'g Value (\$/sq.ft.)	Value/sq.ft. with land, site works, etc.
Community Complex	136,000	136,000	136,000	136,000	136,000	136,000	136,000	136,000	136,000	136,000	136,000	136,000	136,000	136,000	136,000	\$564	\$624
Tillsonburg Special Events Centre (Recreational Space)	35,000	35,000	35,000	35,000	-	-	-	-	-	-						\$274	\$303
Total	171,000	171,000	171,000	171,000	136,000	136,000	136,000	136,000	136,000	136,000	136,000	136,000	136,000	136,000	136,000		

Population	15,137	15,221	15,301	15,442	15,521	15,610	15,756	15,872	16,221	16,472	16,903	17,448	18,047	18,814	19,426
Per Capita Standard	11.2968	11.2345	11.1757	11.0737	8.7623	8.7124	8.6316	8.5685	8.3842	8.2564	8.0459	7.7946	7.5359	7.2287	7.0009

15 Year Average	2009-2023
Quantity Standard	8.9135
Quality Standard	\$602
Service Standard	\$5,366

D.C. Amount (before deductions)	10 Year
Forecast Population	5,657
\$ per Capita	\$5,366
Eligible Amount	\$30,354,727



Appendix C

Cash Flow Calculation



Table C-1
Cash Flow Calculation – Services Related to a Highway – Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Population Growth	\$1,492.92	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per Capita per Year Inflated at (3%) Starting in 2025			D.C. Reserve Fund Interest Earnings/ (Cost)	
2024	1,716,438	1,014,972	1,014,972		646	1,492.92	964,876	1,666,342	16,914	1,683,256
2025	1,683,256	1,172,292	1,207,461		646	1,537.71	993,822	1,469,616	15,764	1,485,381
2026	1,485,381	2,079,770	2,206,428		646	1,583.84	1,023,637	302,589	8,940	311,529
2027	311,529	2,233,594	2,440,709		646	1,631.36	1,054,346	(1,074,834)	(11,450)	(1,086,284)
2028	(1,086,284)	801,640	902,253		646	1,680.30	1,085,976	(902,561)	(29,833)	(932,394)
2029	(932,394)	801,640	929,321		646	1,730.71	1,118,556	(743,159)	(25,133)	(768,292)
2030	(768,292)	801,640	957,201		646	1,782.63	1,152,112	(573,381)	(20,125)	(593,506)
2031	(593,506)	801,640	985,917		646	1,836.11	1,186,676	(392,747)	(14,794)	(407,541)
2032	(407,541)	801,640	1,015,494		646	1,891.19	1,222,276	(200,759)	(9,124)	(209,883)
2033	(209,883)	801,640	1,045,959		646	1,947.93	1,258,944	3,102	(3,102)	(0)
Total		11,310,473	12,705,716	0	6,463		11,061,220		-71,943	

Note: Numbers may not add due to rounding



Table C-2
Cash Flow Calculation – Services Related to a Highway – Non-Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. M. of Gross Floor Area	\$20.537	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		per sq.m. per Year Inflated at (3%) Starting in 2025			D.C. Reserve Fund Interest Earnings /(Cost)	
2024	542,033	320,518	320,518		14,837	20.537	304,698	526,213	5,341	531,554
2025	531,554	370,198	381,304		14,837	21.153	313,839	464,089	4,978	469,068
2026	469,068	656,770	696,767		14,837	21.788	323,254	95,554	2,823	98,378
2027	98,378	705,346	770,750		14,837	22.441	332,951	(339,421)	(3,616)	(343,037)
2028	(343,037)	253,150	284,922		14,837	23.114	342,940	(285,019)	(9,421)	(294,440)
2029	(294,440)	253,150	293,470		14,837	23.808	353,228	(234,682)	(7,937)	(242,619)
2030	(242,619)	253,150	302,274		14,837	24.522	363,825	(181,068)	(6,355)	(187,423)
2031	(187,423)	253,150	311,342		14,837	25.258	374,740	(124,025)	(4,672)	(128,697)
2032	(128,697)	253,150	320,682		14,837	26.015	385,982	(63,398)	(2,881)	(66,279)
2033	(66,279)	253,150	330,303		14,837	26.796	397,561	979	(979)	0
Total		3,571,728	4,012,331	0	148,366		3,493,017		-22,719	

Note: Numbers may not add due to rounding



**Table C-3
Cash Flow Calculation – Fire Protection Services – Residential**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Population Growth	\$492.72	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per Capita per Year Inflated at (3%) Starting in 2025			D.C. Reserve Fund Interest Earnings/ (Cost)	
2024	559,261	93,351	93,351		646	492.72	318,445	784,355	6,718	791,074
2025	791,074	1,509,467	1,554,751		646	507.50	327,999	(435,679)	1,777	(433,902)
2026	(433,902)	1,479,067	1,569,142		646	522.73	337,838	(1,665,206)	(31,487)	(1,696,693)
2027	(1,696,693)	93,351	102,007		646	538.41	347,974	(1,450,726)	(47,211)	(1,497,937)
2028	(1,497,937)	93,351	105,067		646	554.56	358,413	(1,244,592)	(41,138)	(1,285,729)
2029	(1,285,729)	93,351	108,219		646	571.20	369,165	(1,024,783)	(34,658)	(1,059,441)
2030	(1,059,441)	93,351	111,466		646	588.33	380,240	(790,667)	(27,752)	(818,418)
2031	(818,418)	93,351	114,810		646	605.98	391,647	(541,581)	(20,400)	(561,981)
2032	(561,981)	93,351	118,254		646	624.16	403,397	(276,838)	(12,582)	(289,420)
2033	(289,420)	93,351	121,802		646	642.89	415,499	4,277	(4,277)	(0)
Total		3,735,341	3,998,869	0	6,463		3,650,617		-211,009	

Note: Numbers may not add due to rounding



**Table C-4
Cash Flow Calculation – Fire Protection Services – Non-Residential**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. M. of Gross Floor Area	\$6.778	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		per sq.m. per Year Inflated at (3%) Starting in 2025			D.C. Reserve Fund Interest Earnings /(Cost)	
2024	176,609	29,479	29,479		14,837	6.778	100,562	247,691	2,121	249,813
2025	249,813	476,674	490,974		14,837	6.981	103,578	(137,583)	561	(137,022)
2026	(137,022)	467,074	495,519		14,837	7.191	106,686	(525,855)	(9,943)	(535,798)
2027	(535,798)	29,479	32,213		14,837	7.406	109,886	(458,124)	(14,909)	(473,033)
2028	(473,033)	29,479	33,179		14,837	7.629	113,183	(393,029)	(12,991)	(406,020)
2029	(406,020)	29,479	34,174		14,837	7.857	116,578	(323,616)	(10,945)	(334,560)
2030	(334,560)	29,479	35,200		14,837	8.093	120,076	(249,684)	(8,764)	(258,448)
2031	(258,448)	29,479	36,256		14,837	8.336	123,678	(171,025)	(6,442)	(177,468)
2032	(177,468)	29,479	37,343		14,837	8.586	127,388	(87,422)	(3,973)	(91,396)
2033	(91,396)	29,479	38,464		14,837	8.844	131,210	1,351	(1,351)	(0)
Total		1,179,581	1,262,801	0	148,366		1,152,826		-66,635	

Note: Numbers may not add due to rounding



**Table C-5
Cash Flow Calculation – Police Services – Residential**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Population Growth	\$2.19	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per Capita per Year Inflated at (3%) Starting in 2025			D.C. Reserve Fund Interest Earnings/ (Cost)	
2024	31,397	4,302	4,302		646	2.19	1,417	28,513	300	28,813
2025	28,813	4,302	4,431		646	2.26	1,460	25,842	273	26,115
2026	26,115	4,302	4,564		646	2.33	1,504	23,055	246	23,301
2027	23,301	4,302	4,700		646	2.40	1,549	20,149	217	20,367
2028	20,367	4,302	4,841		646	2.47	1,595	17,120	187	17,308
2029	17,308	4,302	4,987		646	2.54	1,643	13,964	156	14,120
2030	14,120	4,302	5,136		646	2.62	1,692	10,676	124	10,800
2031	10,800	4,302	5,290		646	2.70	1,743	7,253	90	7,343
2032	7,343	4,302	5,449		646	2.78	1,795	3,690	55	3,745
2033	3,745	4,302	5,613		646	2.86	1,849	(19)	19	0
Total		43,016	49,313	0	6,463		16,248		1,668	

Note: Numbers may not add due to rounding



Table C-6
Cash Flow Calculation – Police Services – Non-Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. M. of Gross Floor Area	\$0.030	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		per sq.m. per Year Inflated at (3%) Starting in 2025			D.C. Reserve Fund Interest Earnings /(Cost)	
2024	9,915	1,358	1,358		14,837	0.030	448	9,004	95	9,099
2025	9,099	1,358	1,399		14,837	0.031	461	8,161	86	8,247
2026	8,247	1,358	1,441		14,837	0.032	475	7,281	78	7,358
2027	7,358	1,358	1,484		14,837	0.033	489	6,363	69	6,432
2028	6,432	1,358	1,529		14,837	0.034	504	5,406	59	5,466
2029	5,466	1,358	1,575		14,837	0.035	519	4,410	49	4,459
2030	4,459	1,358	1,622		14,837	0.036	534	3,371	39	3,411
2031	3,411	1,358	1,671		14,837	0.037	550	2,290	29	2,319
2032	2,319	1,358	1,721		14,837	0.038	567	1,165	17	1,183
2033	1,183	1,358	1,772		14,837	0.039	584	(6)	6	0
Total		13,584	15,573	0	148,366		5,131		527	

Note: Numbers may not add due to rounding



Table C-7
Cash Flow Calculation – Parks and Recreation Services – Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Population Growth	\$3,320.21	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per Capita per Year Inflated at (3%) Starting in 2025			D.C. Reserve Fund Interest Earnings/ (Cost)	
2024	985,282	2,256,522	2,256,522		646	3,320.21	2,145,849	874,609	9,299	883,908
2025	883,908	765,430	788,393		646	3,419.81	2,210,225	2,305,740	15,948	2,321,688
2026	2,321,688	870,548	923,564		646	3,522.41	2,276,531	3,674,655	29,982	3,704,637
2027	3,704,637	1,028,343	1,123,698		646	3,628.08	2,344,827	4,925,766	43,152	4,968,918
2028	4,968,918	743,343	836,639		646	3,736.92	2,415,172	6,547,451	57,582	6,605,033
2029	6,605,033	743,343	861,738		646	3,849.03	2,487,627	8,230,922	74,180	8,305,102
2030	8,305,102	3,842,290	4,587,896		646	3,964.50	2,562,256	6,279,463	72,923	6,352,385
2031	6,352,385	3,842,290	4,725,533		646	4,083.43	2,639,124	4,265,977	53,092	4,319,069
2032	4,319,069	3,842,290	4,867,299		646	4,205.94	2,718,298	2,170,068	32,446	2,202,513
2033	2,202,513	3,842,290	5,013,317		646	4,332.12	2,799,846	(10,958)	10,958	(0)
Total		21,776,690	25,984,599	0	6,463		24,599,756		399,561	

Note: Numbers may not add due to rounding



Table C-8
Cash Flow Calculation – Parks and Recreation Services – Non-Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. M. of Gross Floor Area	\$7.612	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		per sq.m. per Year Inflated at (3%) Starting in 2025			D.C. Reserve Fund Interest Earnings /(Cost)	
2024	51,857	118,764	118,764		14,837	7.612	112,939	46,032	489	46,521
2025	46,521	40,286	41,494		14,837	7.841	116,328	121,355	839	122,194
2026	122,194	45,818	48,609		14,837	8.076	119,817	193,403	1,578	194,981
2027	194,981	54,123	59,142		14,837	8.318	123,412	259,251	2,271	261,522
2028	261,522	39,123	44,034		14,837	8.568	127,114	344,603	3,031	347,633
2029	347,633	39,123	45,355		14,837	8.825	130,928	433,206	3,904	437,111
2030	437,111	202,226	241,468		14,837	9.089	134,856	330,498	3,838	334,336
2031	334,336	202,226	248,712		14,837	9.362	138,901	224,525	2,794	227,319
2032	227,319	202,226	256,174		14,837	9.643	143,068	114,214	1,708	115,922
2033	115,922	202,226	263,859		14,837	9.932	147,360	(577)	577	(0)
Total		1,146,142	1,367,610	0	148,366		1,294,724		21,030	

Note: Numbers may not add due to rounding



Appendix D

Long-Term Capital and Operating Cost Examination



Appendix D: Long-Term Capital and Operating Cost Examination

As a requirement of the D.C.A. under subsection 10(2)(c), an analysis must be undertaken to assess the long-term capital and operating cost impacts for the capital infrastructure projects identified within the D.C. As part of this analysis, it was deemed necessary to isolate the incremental operating expenditures directly associated with these capital projects, factor in cost savings attributable to economies of scale or cost sharing where applicable and prorate the cost on a per unit basis (i.e., sq.ft. of building space, per vehicle, etc.). This was undertaken through a review of the Town's 2022 Financial Information Return.

In addition to the operational impacts, over time the initial capital projects will require replacement. This replacement of capital is often referred to as lifecycle cost. By definition, lifecycle costs are all the costs which are incurred during the life of a physical asset, from the time its acquisition is first considered, to the time it is taken out of service for disposal or redeployment. The method selected for lifecycle costing is the sinking fund method which provides that money will be contributed annually and invested, so that those funds will grow over time to equal the amount required for future replacement.

Table D-1 depicts the annual operating impact resulting from the proposed gross capital projects at the time they are all in place. It is important to note that, while municipal program expenditures will increase with growth in population, the costs associated with the new infrastructure (i.e., facilities) would be delayed until the time these works are in place.



Table D-1
Operating and Capital Expenditure Impacts for Future Capital Expenditures

SERVICE/CLASS		ANNUAL LIFECYCLE EXPENDITURES	ANNUAL OPERATING EXPENDITURES	TOTAL ANNUAL EXPENDITURES
1.	Services Related to a Highway	882,393	1,116,560	1,998,952
2.	Fire Protection Services	272,078	612,046	884,124
3.	Parks and Recreation Services	982,082	1,768,191	2,750,273
4.	Policing Services	2,022	254,997	257,019
Total		2,138,574	3,751,794	5,890,368



Appendix E

Local Service Policy



Appendix E: Local Service Policy

1. Roads and Related Services

1.1. Collector Roads

- The local component of a collector road internal to a development is a direct developer responsibility under s.59 of the D.C.A. as a local service. The oversized share of a collector road internal to a development is D.C. recoverable.
- Collector roads external to a development that are within the area referred to within the development agreement area a local service and a direct developer responsibility under s.59 of the D.C.A. If the works are not within the area referred to within the development agreement, the works are included in the D.C. calculation to the extent permitted under s.5(1) of the D.C.A.

1.2. Arterial Roads

- New arterial roads and arterial road improvements are included as part of road costing funded through D.C.s. Only the oversized component would be recovered through D.C.s and local road equivalent costs are considered to be a local service and a direct developer responsibility under s.59 of the D.C.A.

1.3. Local Roads

- Local roads, as defined by the Oxford County Design Guidelines & Specifications, are local services and a direct developer responsibility under s.59 of the D.C.A.

1.4. Subdivision/Site Entrances and Related

- Entrances and all related costs (including, but not limited to: signalization, turn lanes, utilities and extensions, etc.), no matter the class of road, are a local service and a direct developer responsibility under s.59 of the D.C.A.

1.5. Streetlights

- Streetlights internal to a development or site are a direct developer responsibility under s.59 of the D.C.A.



- Streetlights external to a development but related to the subject lands are a direct developer responsibility under s.59 of the D.C.A.
- New streetlights in other areas related to development may be included in the D.C. calculation to the extent permitted under S. 5(1) of the D.C.A.

1.6. Sidewalks

- Sidewalks internal to a development or site are a direct developer responsibility under s.59 of the D.C.A.
- Sidewalks external to a development but required and related to the subject lands are a direct developer responsibility under s.59 of the D.C.A
- New sidewalks in other areas related to development are included in the D.C. calculation to the extent permitted under s.5(1) of the D.C.A.

1.7. Bike Routes/Bike Lanes/Bike Paths/Multi-Use Trails/Naturalized Walkways

- Bike or transit lanes, where requested, internal to a development or site are a direct developer responsibility under s.59 of the D.C.A
- Bike or transit lanes external to a development but required and related to the subject lands are a direct developer responsibility under s.59 of the D.C.A
- New bike or transit lanes in other areas related to development are included in the D.C. calculation to the extent permitted under s.5(1) of the D.C.A.

1.8. Noise Abatement Measures

- Noise abatement measures internal to a development are a direct developer responsibility under s.59 of the D.C.A
- Noise abatement measures external to a development but required as identified in a noise study, and related to, or mitigate impacts from, the development of the subject lands, are a direct developer responsibility under s.59 of the D.C.A

1.9. Street Tree Planting

- Street tree planting, is considered a local area service and a direct developer responsibility under s.59 of the D.C.A

1.10. Land Acquisition for Road Allowances



- Land acquisition for planned road allowances within development lands is a dedication requirement to the municipality under the *Planning Act* provisions.
- Land acquisition for planned road allowances outside of development lands, and that is not a dedication requirement to the municipality under the *Planning Act*, is included in the D.C. calculation to the extent permitted under s.5(1) of the D.C.A.
- Additional land acquisition for bridges or grade separations beyond normal dedication requirements are included in the D.C. calculation to the extent permitted under s.5(1) of the D.C.A.

1.11. County Roads

- All improvements to a County road (which may be classified as a Collector or Arterial Roads) to facilitate development are a local service and a direct developer responsibility under s.59 of the D.C.A. unless they fall into one of the following categories:
 - The improvement is designated as required by a traffic impact study for traffic flow improvement for an area greater than the development, is defined as a road improvement required by the County, and is identified through the Class Environmental Assessment process or the County Transportation Master Plan. Such an improvement would be included in the DC calculation to the extent permitted under s. 5(1) of the D.C.A.
 - The improvement is designated as required by County staff to serve a greater area than the development and is identified in the 10-year Capital Plan and is included in the D.C. calculation to the extent permitted under s. 5(1) of the D.C.A.

2. Water Services

2.1 Supply, Storage and Treatment Facilities

- All growth-related water supply, storage, and treatment facilities will be included in the DC calculation to the extent permitted under Subsection 5(1) of the D.C.A., unless specifically noted otherwise in the D.C. Background Study.

2.2 Booster Pumping Stations

- Local booster pumping stations serving a small, localized area (which may include more than one development property) are local services and a direct



funding responsibility of the developer under Section 59 of the D.C.A. shared on a flow area or proportional basis. Local booster pumping stations will not be included in the list of projects in the DC Background Study and therefore not eligible for D.C. funding or credits.

- Any oversizing costs for other developers on a local booster pumping station will be negotiated as part of the development agreement for the primary developer.
- Major booster pumping stations serving more than one development property are to be included in the D.C. calculation to the extent permitted under Subsection 5(1) of the DCA. These services will be identified through a Class Environmental Assessment, Servicing Study or Master Plan.

2.3 Watermains

- Watermains 250mm and under are deemed to be a local service and are a direct funding responsibility of the developer under Section 59 of the D.C.A.
- Watermains within the development that are larger than 250mm are to be included in the D.C. calculation to the extent permitted under Subsection 5(1) of the D.C.A. The amount of cost contribution for watermains within a development shall be calculated using tendered unit prices and shall be the difference between the cost of the actual pipe diameter and the cost of a 250mm pipe diameter plus a 10% engineering fee. Only watermain and valves will be included in the calculation. Any costs related to the depth of pipe are the responsibility of the developer.
- Connections to trunk watermains are a direct developer responsibility under Section 59 of the D.C.A. Watermains will generally be required to be carried to a property line or external to the development area to connect to an existing watermain as a local service as a direct funding responsibility of the developer under Section 59 of the D.C.A..
- Trunk watermains, generally outside the development area, identified by a Class Environmental Assessment, Servicing Study or Master Plan will be included in
- the D.C. calculation to the extent permitted under Subsection 5(1) of the D.C.A.

3. Wastewater Services

3.1 Treatment Facilities



- All sanitary sewage treatment facilities are to be included in the D.C. calculation to the extent permitted under Subsection 5(1) of the D.C.A., unless specified otherwise in the DC Background Study.

3.2 Sewage Pumping Stations

- Local sewage pumping stations serving a small localized area (which may include more than one development property) are local services and a direct funding responsibility of the developer under Section 59 of the D.C.A. on a flow area or proportional basis. Local sewage pumping stations will not be included in the list of projects in the DC Background Study and therefore not eligible for D.C. funding or credits.
- Any oversizing costs for other developers on a local sewage pumping station will be negotiated as part of the development agreement for the particular developer.
- Major sewage pumping stations serving more than one development property are to be included in the D.C. calculation to the extent permitted under Subsection 5(1) of the D.C.A. These services will be identified through a Class Environmental Assessment, Servicing Study or Master Plan.

3.3 Collectors

- Sanitary trunk sewers and forcemains, external to the development, are to be included in the D.C. calculation to the extent permitted under Subsection 5(1) of the D.C.A. These services will be identified through a Class Environmental assessment, Servicing Study or Master Plan.
- Sewer collectors and forcemains 250mm and under are deemed to be a local service and a direct funding responsibility of the developer under Section 59 of the D.C.A.
- Sanitary sewers and forcemains larger than 250mm that also service upstream properties will have cost sharing calculated on the tendered unit prices and shall be the difference between the cost of the actual pipe diameter and the cost of a 250mm pipe plus a 10% engineering fee. All other appurtenances with respect to oversizing and any costs related to the depth of pipe are the responsibility of the developer under Section 59 of the D.C.A.
- Connections to collectors and forcemains to service specific areas are deemed to be a local service and a direct developer responsibility under Section 59 of the D.C.A.. The cost of continuing the last run of a sewer upstream past the last



manhole to property line is the responsibility of the developer as a local service under Section 59 of the DCA.

4. **Stormwater Management Services**

- The costs of stormwater management facilities (SWM) internal to the development area and related to a plan of subdivision are considered to be a local service and a direct developer responsibility under Section 59 of the D.C.A. Local SWM facilities would typically include:
 - Stormwater management facilities servicing local drainage areas;
 - Storm sewer oversizing associated with local drainage areas; and
 - Storm sewer works on existing roads.
- New stormwater facilities in other areas, which may or may not be associated with D.C. eligible road infrastructure, may be included in the D.C. calculation to the extent permitted under Subsection 5(1) of the D.C.A.
- Master drainage planning studies or similar non-development specific studies may be included in the DC calculation to the extent permitted under Subsection 5(1) of the D.C.A.

5. **Parkland Development**

- For the purpose of parkland development, local services include the requirement for the developer to undertake preparation of the park plan, retaining necessary consultants to prepare design and grading plans for the park, prior to development. In addition, the owner is required to provide stripping and stockpiling, leveling, topsoiling, seeding and stormwater servicing including all appurtenances (consistent with the plan), fencing the property perimeter, and provide municipal water and wastewater services to the lot line.
- These requirements are part of the conditions of Section 51 and 53 *Planning Act* agreements. The Area Municipality also requires the owner to dedicate parkland or provide cash-in-lieu, consistent with the Planning Act provisions. All of these costs are deemed a direct responsibility of the developer and have not been included in the D.C. calculation.
- With respect to other parkland development costs, the Area Municipalities' policy includes all other components of parkland development in the DC calculation, including parking, park furniture, signage, landscaping and walkways and multi-



purpose trails, in addition to the necessary fields, diamonds, playground equipment, lighting, irrigation and field houses.



Appendix F

Proposed Development Charge By-law

Town of Tillsonburg
By-Law No. XXXX-2024

A By-law to Establish Town-Wide Development Charges for the Town of Tillsonburg

WHEREAS subsection 2 (1) of the *Development Charges Act, 1997*, S.O. 1997, c.27 (hereinafter called “the Act”) provides that the council of a municipality may by by-law impose development charges against land to pay for increased capital costs required because of increased needs for Services arising from the Development of the area to which the by-law applies;

AND WHEREAS Council has before it a report entitled “Development Charges Background Study” (the “Study”), the Town of Tillsonburg hereinafter referred to as the “Town”, dated April 12, 2024 by Watson & Associates Economists Ltd., wherein it is indicated that the Development of any land within the Town will increase the need for Services as defined herein;

AND WHEREAS Council gave notice to the public and held a public meeting pursuant to section 12 of the Act on May 27, 2024 prior to and at which the Study and the proposed Development Charge by-law were made available to the public in accordance with the Act and regulations thereto and Council heard comments and representations from all persons who applied to be heard (the “Public Meeting”);

AND WHEREAS Council intends to ensure that the increase in the need for Services attributable to the anticipated development, including any capital costs, will be met, by updating its capital budget and forecast where appropriate;

AND WHEREAS by approval of the Study, dated April 12, 2024, Council has indicated its intent that the future excess capacity identified in the Study, shall be paid for by the development charges or other similar charges.

NOW THEREFORE THE COUNCIL OF THE TOWN OF TILLSONBURG ENACTS AS FOLLOWS:

1. DEFINITIONS

In this by-law,

- (1) “**Act**” means the *Development Charges Act, 1997*, c. 27, as amended;
- (2) “**Affordable housing**” means Dwelling Units and incidental facilities, primarily for persons of low and moderate income, that meet the requirements of any program for such purpose as administered by any agency of the Federal or Provincial government, the County of Oxford and/or the Area Municipality and

for which an agreement has been entered into with the County of Oxford with respect to the provision of such Dwelling Units and facilities;

- (3) “**Apartment Dwelling**” means any Dwelling Unit within a Building containing more than four Dwelling Units where the units are connected by an interior corridor. Notwithstanding the foregoing, an Apartment Dwelling includes a Stacked Townhouse Dwelling;
- (4) “**Area Municipality**” means a lower-tier municipality that forms part of the County of Oxford;
- (5) “**Back-to-back Townhouse Dwelling**” means a building containing four (4) or more Dwelling Units separated vertically by a common wall, including a rear common wall, that does not have a rear yard with amenity area;
- (6) “**Bedroom**” means a habitable room larger than seven square metres, including a den, study, or other similar area, but does not include a living room, dining room or kitchen;
- (7) “**Board of Education**” means a board defined in subsection 1 (1) of the *Education Act*, R.S.O. 1990, c. E,2, as amended;
- (8) “**Building Code Act**” means the *Building Code Act*, R.S.O. 1992, S.O. 1992, c. 23, as amended;
- (9) “**Building**” means a permanent enclosed structure occupying an area greater than ten square metres (10 m²) and, notwithstanding the generality of the foregoing, includes, but is not limited to:
 - (a) An above-grade storage tank;
 - (b) An air-supported structure;
 - (c) An industrial tent;
 - (d) A roof-like structure over a gas-bar or service station; and
 - (e) An area attached to and ancillary to a retail Development delineated by one or more walls or part walls, a roof-like structure, or any one or more of them;
- (10) “**Bunk House**” means a Building accessory to a permitted farming use containing kitchen and sanitary facilities and sleeping accommodation in individual or combination rooms for seasonal workers directly employed by the permitted use. For clarity, a Bunk House is not a Residential Use;

- (11) **“Capital Cost”** means costs incurred or proposed to be incurred by the Town or a local board thereof directly or by others on behalf of, and as authorized by, the Town or local board,
- (a) to acquire land or an interest in land, including a leasehold interest;
 - (b) to improve land;
 - (c) to acquire, lease, construct or improve buildings and structures;
 - (d) to acquire, lease, construct or improve facilities including (but not limited to),
 - (i) furniture and equipment, other than computer equipment; and
 - (ii) material acquired for circulation, reference or information purposes by a library board within the meaning of the *Public Libraries Act*;
 - (e) rolling stock with an estimated useful life of seven years or more;
 - (f) interest on money borrowed to pay for costs in (a) to (e);

required for provision of Services designated in this by-law within or outside the Town;

- (12) **“Council”** means the Council of the Town of Tillsonburg;
- (13) **“Development”** means any activity or proposed activity in respect of land that requires one or more of the actions referred to in section 5 of this by-law and including the redevelopment of land or the redevelopment, expansion, extension or alteration of a use, building or structure except interior alterations to an existing Building or structure which do not change or intensify the use of land;
- (14) **“Development Charge”** means a charge imposed pursuant to this by-law;
- (15) **“Dwelling”** or **“Dwelling Unit”** means any part of a building or structure with a room or suite of rooms used, or designed or intended for use, by one person or persons living together, in which sanitary facilities and a separate kitchen may or may not be provided for the exclusive use of such person or persons;
- (16) **“Farm Building”** means a Building or structure associated with and located on land devoted to the practice of farming, as defined by the *Farming and Food Production Protection Act, 1998*, and that is used essentially for the housing of farm equipment or livestock, or the production, storage or processing of agricultural and horticultural produce or feeds, and as part of or in connection with a bona fide farming operation and includes barns, silos, Bunk Houses,

and other Buildings or structures ancillary to that farming operation, but excludes:

- (a) any Building or portion thereof used or intended to be used for any other Non-Residential Use, including, but not limited to: retail sales; commercial services; restaurants; banquet facilities; hospitality and accommodation facilities; gift shops; contractors shops; services related to grooming, boarding, or breeding of household pets; and alcohol or cannabis production facilities;
- (17) “**Grade**” means the average level of finished ground adjoining a Building or structure at all exterior walls;
- (18) “**Gross Floor Area**” means the total floor area measured between the outside of exterior walls, or between the outside of exterior walls and the centre line of party walls dividing the Building from another Building, of all floors above the average level of finished ground adjoining the Building at its exterior walls;
- (19) “**Industrial Building**” means a Building used for or in connection with,
- (a) manufacturing, producing, processing, storing or distributing something;
 - (b) research or development in connection with manufacturing, producing or processing something;
 - (c) retail sales by a manufacturer, producer or processor of something they manufactured, produced or processed, if the retail sales are at the site where the manufacturing, production, or processing takes place;
 - (d) office or administrative purposes, if they are;
 - (i) carried out with respect to manufacturing, producing, processing, storage or distributing of something, and
 - (ii) in or attached to the Building or structure used for that manufacturing, producing, processing, storage or distribution;

and shall not include self-storage facilities or retail warehouses;

- (20) “**Institutional Development**” means development of a Building or structure intended for use,
- (a) as a long-term care home within the meaning of subsection 2(1) of the *Long-Term Care Homes Act, 2007*;

- (b) as a retirement home within the meaning of subsection 2(2) of the *Retirement Homes Act, 2010*;
 - (c) by any of the following post-secondary institutions for the objects of the institutions:
 - (i) a university in Ontario that receives direct, regular and ongoing operating funding from the Government of Ontario
 - (ii) a college or university federated or affiliated with a university described in subclause 1.19.3.2; or
 - (iii) an Indigenous Institute prescribed for the purposes of section 6 of the *Indigenous Institutes Act, 2017*
 - (d) as a memorial home, clubhouse or athletic grounds by an Ontario branch of the Royal Canadian Legion; or
 - (e) as a hospice to provide end of life care;
- (21) “**Local Board**” means a municipal service board, public utility commission, public library board, board of health, police services board or any other board, commission, committee or body or local authority established or exercising any power or authority under any general or special Act with respect to any of the affairs or purposes, including school purposes, of the Town or any part or parts thereof, excluding a conservation authority, any municipal business corporation not deemed to be a local board under O. Reg. 168/03 under the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended, and any corporation enacted under the *Electricity Act, 1998*, S.O. 1998, c. 15, Sched. A, as amended, or successor legislation;
- (22) “**Local Services**” means those services or facilities which are under the jurisdiction of the Town and are related to a plan of subdivision or within the area to which the plan relates, required as a condition of approval under s.51 of the *Planning Act*, or as a condition of approval under s.53 of the *Planning Act*;
- (23) “**Long-Term Care Home**” means the floor area of a facility directly related to beds that are licensed, regulated or funded by the Ministry of Health and Long-Term Care, in an approved charitable home for the aged (as defined in the *Charitable Institutions Act*, R.S.O. 1990, c. C.9), a home (as defined in the *Homes for the Aged and Rest Homes Act*, R.S.O. 1990, c. H.13), or a nursing home (as defined in the *Nursing Homes Act*, R.S.O. 1990, c. N.7);
- (24) “**Mezzanine**” means an intermediate floor assembly between the floor and ceiling of any room or storey and includes an interior balcony;

- (25) **“Multiple Dwelling”** means all Dwellings other than Single Detached Dwellings, Semi-Detached Dwellings, and Apartment Dwellings, and shall include Park Model Trailers;
- (26) **“Non-Profit Housing Development”** means development of a Building or structure intended for use as residential premises by:
- (a) a corporation to which the *Canada Not-for-profit Corporation Act, 2010* applies, that is in good standing under that Act and whose primary objective is to provide housing,
 - (b) a corporation without share capital to which the *Canada Not-for-profit Corporation Act, 2010* applies, that is in good standing under that Act and whose primary object is to provide housing, or
 - (c) a non-profit housing co-operative that is in good standing under the *Co-operative Corporations Act, 2022*;
- (27) **“Non-Residential Uses”** means a Building or structure, or portions thereof, used, or designed or intended for a use other than a Residential Use;
- (28) **“Official Plan”** means the Official Plan of the County of Oxford and any amendments thereto;
- (29) **“Owner”** means the owner of land or a person who has made application for an approval for the development of land upon which a Development Charge is imposed;
- (30) **“Park Model Trailer”** means a trailer conforming to National Standard of Canada CAN CSA-Z241.0-92, CAN CSA-Z240 or similar standard that is up to a maximum size of 50 square metres and designed to facilitate relocation from time to time;
- (31) **“Planning Act”** means the *Planning Act, 1990*, R.S.O. 1990, c.P.13, as amended;
- (32) **“Private School”** means an academic education school to which all of the following apply:
- (a) registered with the Province as a “private school” under section 16 of the *Education Act*;
 - (b) non-publicly funded;
 - (c) operated on a not-for-profit basis;

- (d) operated by a non-share non-profit corporation, or an established or a “religious organization” as defined by the *Religious Organizations’ Land Act*; and
 - (e) offering elementary or secondary academic education;
- (33) “**Regulation**” means any regulation made pursuant to the Act;
- (34) “**Rental Housing Development**” means development of a Building or structure with four or more residential units all of which are intended for use as rented residential premises;
- (35) “**Residential Uses**” means lands, Buildings or structures or portions thereof used, or designed or intended for use as a home or residence of one or more individuals, and shall include Single Detached Dwelling, Semi-Detached Dwelling, Multiple Dwelling, Apartment Dwelling, and the residential portion of a mixed-use Building or structure;
- (36) “**Row Townhouse Dwelling**” means a Building vertically divided into three or more Dwelling Units by common walls extending from the base of the foundation to the roof. Each Dwelling Unit shall have separate entrance directly to the outside;
- (37) “**Semi-Detached Dwelling**” means a Building divided vertically into two Dwelling Units each of which has a separate entrance and access to grade;
- (38) “**Services**” means services set out in Schedule “A” to this by-law;
- (39) “**Single Detached Dwelling**” means a completely detached Building containing only one Dwelling Unit;
- (40) “**Special Care/Special Need Dwelling**” means a Building, or part of a Building:
- (a) containing two or more Dwelling Units which units have a common entrance from street level;
 - (b) where the occupants have the right to use in common with other occupants, halls, stairs, yards, common rooms and accessory Buildings;
 - (c) that is designed to accommodate persons with specific needs, including but not limited to independent permanent living arrangements; and
 - (d) where support services, such as meal preparation, grocery shopping, laundry, housekeeping, nursing, respite care and attendant services are provided at any one or more various levels;

and includes, but is not limited to, retirement homes or lodges, charitable dwellings, group homes (including correctional group homes) and hospices;

Special Care/Special Needs Dwellings will be charged the D.C. rate for Bachelor and 1 Bedroom Apartment Units;

- (41) **“Stacked Townhouse Dwelling”** means a Building, other than a Row Townhouse or Back to Back Townhouse, containing at least 3 Dwelling Units; each Dwelling Unit separated from the other vertically and/or horizontally and each Dwelling Unit having a separate entrance to grade;
- (42) **“Temporary Building or Structure”** means a Building or structure constructed or erected or placed on land for a continuous period not exceeding twelve months, or an addition or alteration to a Building or structure that has the effect of increasing the total floor area thereof for a continuous period not exceeding twelve months;
- (43) **“Temporary Dwelling Unit”** means a Dwelling Unit, which is:
- (a) designed to be portable (e.g. mobile home);
 - (b) clearly ancillary to, and fully detached from, an existing permanent Dwelling Unit located on the same lot;
 - (c) only permitted to be in place for a limited period of time; and
 - (d) subject to an agreement with the Area Municipality specifying the maximum period of time the Dwelling Unit is to be permitted and any other matters that may be deemed necessary or appropriate by the Area Municipality, such as installation, maintenance and removal provisions, financial security requirements and restrictions on occupancy;
- (44) **“Total Floor Area”** means, the sum total of the total areas of all floors in a Building or structure whether at above or below grade measured between the exterior faces of the exterior walls of the building or structure or from the centre line of a common wall separating two uses or from the outside edge of a floor where the outside edge of the floor does not meet an exterior or common wall, and;
- (a) includes the floor area of a mezzanine, atrium, or air supported structure, and the space occupied by interior wall partitions;
 - (b) excludes those areas used exclusively for parking garages or structures; and
 - (c) where a Building or structure does not have any walls, the total floor area of the building or structure shall be the total of the area of all

floors including the ground floor that are directly beneath the roof of the Building or structure;

- (45) **“Wind Turbine”** means any wind energy conversion system with a nameplate generating capacity greater than 300 kilowatts, that converts wind energy into electricity for sale to an electrical utility or intermediary.

2. **CALCULATION OF DEVELOPMENT CHARGES**

- (1) Subject to the provisions of this by-law, the Development Charge against land in the Town shall be imposed, calculated and collected in accordance with the rates set out in Schedules “B1”, “B2”, “B3” and “B4” relating to the Services set out in Schedule “A”.
- (2) Council hereby determines that the Development of land, Buildings or structures for Residential and Non-Residential uses will require the provision, enlargement or expansion of the Services referenced in Schedule “A”; and shall be calculated as follows:
- (a) In the case of Residential Development, or a Residential portion of a mixed-use Development or redevelopment, the Development Charge shall be the sum of the products of:
- (i) the number of Dwelling Units of each type, multiplied by,
 - (ii) the corresponding total dollar amount for such Dwelling Unit as set out in Schedules “B1”, “B2”, “B3” and “B4”, further adjusted by section 13; and
- (b) In the case of Non-Residential Development, or a Non-Residential portion of a mixed-use Development or redevelopment, the Development Charge shall be the sum of the products of
- (i) the Total Floor Area of Non-Residential Development or Non-Residential portion of mixed-use Development multiplied by,
 - (ii) the corresponding total dollar amount per square metre of Total Floor Area, as set out in Schedules “B1”, “B2”, “B3” and “B4”, further adjusted by section 13; and
- (c) In the case of Wind Turbines, the sum of the number of Wind Turbines multiplied by the corresponding amount for each Wind Turbine as set out in Schedules “B1”, “B2”, “B3” and “B4”, further adjusted by section 13.

3. APPLICABLE LANDS

- (1) Subject to the exceptions and exemptions described in the following subsections, this by-law applies to all lands in the Town, whether or not the land or use is exempt from taxation under section 3 of the *Assessment Act*, R.S.O. 1990, c.A.31, as amended.
- (2) This by-law shall not apply to land that is owned by and used for the purposes of:
 - (a) a Board of Education;
 - (b) any municipality or Local Board thereof;
 - (c) a Place of Worship exempt under s.3 of the *Assessment Act*, R.S.O. 1990, c. A31, as amended;
 - (d) a Public Hospital under the *Public Hospitals Act*, R.S.O. 1990, c. P.40, as amended;
 - (e) land vested in or leased to a university that receives regular and ongoing operating funds from the government for the purposes of post-secondary education if the Development in respect of which Development Charges would otherwise be payable is intended to be occupied and used by the university.
- (3) This by-law shall not apply to:
 - (a) Farm Buildings as defined herein;
 - (b) Private Schools as defined herein;
 - (c) Temporary Buildings or structures as defined herein;
 - (d) Affordable Housing as defined herein;
 - (e) Temporary Dwelling Units as defined herein;
 - (f) Long-Term Care home, as defined herein;
 - (g) Lands shown in Schedule "C". For greater certainty, there lands are designated as "Central Business District" and "Entrepreneurial District" in the County of Oxford Official Plan, Schedule T-1.
 - (h) Notwithstanding any other provision of this by-law, no Development Charge is payable with respect to an enlargement of the Gross Floor Area of an existing Industrial Building where the Gross Floor Area is enlarged by 50 percent or less. If the Gross Floor Area of an existing Industrial Building is enlarged by greater than 50 percent, the amount

of the Development Charge payable in respect of the enlargement is the amount of the Development Charge that would otherwise be payable multiplied by Gross Floor Area created that is greater than 50% of the existing Gross Floor Area:

- (i) notwithstanding subsection 3 (3) (i), the exemption for an existing Industrial Building shall be applied to a maximum of fifty percent (50%) of the Gross Floor Area before the first enlargement for which an exemption from the payment of Development Charges was granted pursuant to this by-law or its predecessor.
- (ii) The Total Floor Area of an existing Industrial Building is enlarged where there is a bona fide increase in the size of the existing Industrial Building, the enlarged area is attached to the existing Industrial Building, there is a direct means of ingress and egress from the existing Industrial Building to and from the enlarged area for persons, goods and equipment and the existing Industrial Building and the enlarged area are used for or in connection with an Industrial purpose as set out in subsection 1(1) of the Regulation. Without limiting the generality of the foregoing, the exemption in this section shall not apply where the enlarged area is attached to the existing Industrial Building by means only of a tunnel, bridge, canopy, corridor, or other passageway, or through a shared below grade connection such as a service tunnel, foundation, footing or parking facility.

4. RULES WITH RESPECT TO EXEMPTIONS FOR INTENSIFICATION OF HOUSING

- (1) Notwithstanding section 3 above, no Development Charges shall be imposed with respect to Developments or portions of Developments as follows:
 - (a) The enlargement of an existing Dwelling Unit;
 - (b) a second residential Dwelling Unit in an existing or new Single Detached Dwelling, Semi-Detached Dwelling, or Row-Townhouse Dwelling on a parcel of land on which Residential Use, other than ancillary Residential Use, is permitted, if all Buildings and structures ancillary to the existing or new Single Detached Dwelling, Semi-Detached Dwelling, or Row-Townhouse Dwelling cumulatively contain no more than one residential Dwelling Unit;
 - (c) a third residential Dwelling Unit in an existing or new Single Detached Dwelling, Semi-Detached Dwelling, or Row-Townhouse Dwelling on a parcel of land on which Residential Use, other than ancillary

Residential Use, is permitted, if no Building or structure ancillary to the existing or new Single Detached Dwelling, Semi-Detached Dwelling, or Row-Townhouse Dwelling contains any residential Dwelling Units;

- (d) one residential Dwelling Unit in a Building or structure ancillary to an existing or new Single Detached Dwelling, Semi-Detached Dwelling, or Row-Townhouse Dwelling on a parcel of land, if the existing or new Single Detached Dwelling, Semi-Detached Dwelling, or Row-Townhouse Dwelling contains no more than two residential Dwelling Units and no other Building or structure ancillary to the existing or new Single Detached Dwelling, Semi-Detached Dwelling, or Row-Townhouse Dwelling contains any residential Dwelling Units; or
 - (e) in an existing rental residential Building, which contains four or more residential Dwelling Units, the creation of the greater of one residential Dwelling Unit or one per cent of the existing residential Dwelling Units;
- (2) For the purposes of subsections 4 (1) (d) a residential Dwelling Unit in a Building or structure ancillary to an existing or new Single Detached Dwelling, Semi-Detached Dwelling, or Row-Townhouse Dwelling must be clearly secondary and subordinate to the principal Dwelling Unit on the lot and:
- (a) have Gross Floor Area of no greater than 60% of the Gross Floor Area of the principal Dwelling Unit, to a maximum of 140 m²; and
 - (b) shall be located a maximum distance of 30 m from the principal Dwelling Unit.

5. **TIMING OF CALCULATION FOR DEVELOPMENT CHARGES**

- (1) Subject to subsection 5 (2), Development Charges shall be calculated and collected in accordance with the provisions of this by-law and be imposed on land to be developed for Residential and Non-Residential Use, where, the Development requires;
- (a) the passing of a zoning by-law or an amendment thereto under section 34 of the *Planning Act*, R.S.O. 1990, c.P.13;
 - (b) the approval of a minor variance under section 45 of the *Planning Act*, R.S.O. 1990, c.P.13;
 - (c) conveyance of land to which a by-law passed under subsection 50 (7) of the *Planning Act*, R. S.O. 1990, c.P.13 applies;
 - (d) the approval of a plan of subdivision under section 51 of the *Planning Act*, R.S.O. 1990, c.P.13;
 - (e) a consent under section 53 of the *Planning Act*, R.S.O. 1990, c.P.13;

- (f) the approval of a description under section 9 of the *Condominium Act*, S.O. 1998, c.9, as amended; or
 - (g) the issuing of a permit under the *Building Code Act*, 1992, S.O. 1992, c.23, as amended in relation to a Building or structure.
- (2) Subsection 5 (1) shall not apply in respect to:
- (a) Local Services installed or paid for by the owner within a plan of subdivision or within the area to which the plan relates, as a condition of approval under section 51 of the *Planning Act*, R.S.O. 1990, c.P.13;
 - (b) Local Services installed or paid for by the owner as a condition of approval under section 53 of the *Planning Act*, R.S.O. 1990 c.P.13.
- (3) A Development Charge shall be calculated and payable in full in money or by provision of Services as may be agreed upon, or by credit granted pursuant to the Act or this by-law, on the date that the first building permit is issued in relation to a Building or structure on land to which a Development Charge applies.
- (4) Where a Development Charge applies to land in relation to which a building permit is required, the building permit shall not be issued until the Development Charge has been paid in full.
- (5) Notwithstanding subsection 5 (1), Development Charges for Rental Housing and Institutional Developments are due and payable in 6 equal installments commencing with the first installment payable on the date of occupancy, and each subsequent installment, including interest, payable on the anniversary date each year thereafter.
- (6) Notwithstanding subsections 5 (1) and 5 (3), where the development of land results from the approval of a Site Plan or Zoning By-law Amendment application received on or after January 1, 2020, and the approval of the application occurred within 2 years of building permit issuance, the Development Charges under section 2 shall be calculated based on the rates set out in Schedules “B1”, “B2”, “B3”, and “B4” on the date of the planning application. Where both planning applications apply, Development Charges under section 2 shall be calculated on the rates set out in Schedules “B1”, “B2”, “B3”, and “B4” on the date of the later planning application.
- (7) Interest for the purposes of subsections 5 (5) and 5 (6) shall be calculated as per the Town’s Development Charge Interest Rate Policy.

6. **LOCAL SERVICE INSTALLATION**

- (1) Nothing in this by-law prevents Council from requiring, as a condition of an agreement under section 51 or 53 of the *Planning Act* that the Owner, at his or

her own expense, shall install or pay for such Local Services, within the Plan of Subdivision or within the area to which the plan relates, as Council may require.

7. MULTIPLE CHARGES

- (1) Where two or more of the actions described in subsection 5 (1) are required before land to which a Development Charge applies can be developed, only one Development Charge shall be calculated and collected in accordance with the provisions of this by-law, as prescribed in section 5.
- (2) Notwithstanding subsection 7 (1), if two or more of the actions described in subsection 5 (1) occur at different times, and if the subsequent action has the effect of a net increase in the number of Residential Dwelling Units and/or a net increase in the amount of Non-Residential Gross Floor Area, additional Development Charges shall be calculated and collected in accordance with the provisions of this by-law.

8. SERVICES IN LIEU

- (1) Council may authorize an Owner, through an agreement under section 38 of the Act, to substitute such part of the Development Charge applicable to the Owner's Development as may be specified in the agreement, by the provision at the sole expense of the Owner, of services in lieu. Such agreement shall further specify that where the Owner provides services in lieu in accordance with the agreement, Council shall give to the Owner a credit against the Development Charge in accordance with the agreement provisions and the provisions of section 39 of the Act, equal to the reasonable cost to the Owner of providing the services in lieu. In no case shall the agreement provide for a credit which exceeds the total Development Charge payable by an Owner to the Town in respect of the Development to which the agreement relates.
- (2) In any agreement under subsection 8 (1), Council may also give a further credit to the Owner equal to the reasonable cost of providing services in addition to, or of a greater size or capacity, than would be required under this by-law.
- (3) The credit provided for in subsection 8 (2) shall not be charged to any Development Charge reserve fund.

9. FRONT-ENDING AGREEMENTS

- (1) Council may authorize a front-ending agreement in accordance with the provisions of Part III of the Act, upon such terms as Council may require, in respect of the Development of land.

10. DEMOLITION AND CONVERSION CREDITS FOR REDEVELOPMENT OF LAND

- (1) If a Development involves the demolition of and replacement of all or part of a Building or structure, or the conversion from one principal use to another, a credit shall be allowed, provided that the land was improved by occupied structures, or structures capable of being occupied without structural improvement, within the five years prior to the issuance of the building permit, and the building permit has been issued for the development within five years from the date the demolition permit has been issued; and;
- (2) Subject to subsection 10 (3), the credit shall be calculated:
 - (a) in the case of the demolition or conversion of a Building, or a part of a Building, used for a Residential purpose, by multiplying the number and type of Dwelling Units demolished or converted by the relevant Development Charge in effect under this by-law on the date when the Development Charge with respect to the redevelopment is payable pursuant to this by-law; or
 - (b) in the case of the demolition or conversion of a Building, or part of a Building, used for a Non-Residential purpose, by multiplying the Non-Residential Total Floor Area demolished or converted, by the relevant Development Charge in effect under this by-law on the date when the Development Charge with respect to the redevelopment is payable pursuant to this by-law.
- (3) A credit can, in no case, exceed the amount of the development charge that would otherwise be payable. No credit is available if the use for which the demolished/converted buildings or structures was last lawfully occupied is exempt under this by-law.
- (4) Notwithstanding subsection 10 (1) above, where the Building cannot be demolished until the new Building has been erected, the Owner shall notify the Town in writing and pay the applicable Development Charge for the new Building in full and, if the existing Building is demolished not later than twelve (12) months from the date a building permit is issued for the new Building, the Town shall provide a refund calculated in accordance with this section to the Owner without interest. If more than twelve (12) months is required to demolish the existing Building, the Owner may make a written request to the Town, and the Town's Treasurer or designate, in his or her sole and absolute discretion and upon such terms and conditions as he or she considers necessary or appropriate, may extend the time in which the existing Building must be demolished, and such decision shall be made prior to the issuance of the first building permit for the new Building.

11. RESERVE FUNDS

- (1) Monies received from payment of Development Charges under this by-law shall be maintained in a separate reserve fund for each Service category set out in Schedule “A”.
- (2) Monies received for the payment of Development Charges shall be used only in accordance with the provisions of section 35 of the Act.
- (3) Council directs the Town Treasurer to divide the reserve fund created hereunder into separate accounts in accordance with the Service categories set out in Schedule “A” to which the Development Charge payments, together interest earned thereon, shall be credited.
- (4) Where any Development Charge, or part thereof, remains unpaid after the due date, the amount unpaid shall be added to the tax roll for the property on which the Development occurred and shall be collected as taxes.
- (5) Where any unpaid Development Charges are collected as taxes under subsection 13 (4), the monies so collected shall be credited to the development charge reserve funds referred to in subsection 13 (1).
- (6) The Town Treasurer shall in each year commencing in 2025 for the 2024 year, furnish to Council a statement in respect of the reserve funds established hereunder for the prior year, containing the information set out in section 12 of O. Reg. 82/98.

12. BY-LAW AMENDMENT OR APPEAL

- (1) Where this by-law or any Development Charge prescribed thereunder is amended or repealed either by order of the Ontario Land Tribunal (OLT) or by resolution of Council, the Town Treasurer shall calculate forthwith the amount of any overpayment to be refunded as a result of said amendment or repeal.
- (2) Refunds that are required to be paid under subsection 12 (1) shall be paid with interest to be calculated as follows:
 - (a) Interest shall be calculated from the date on which the overpayment was collected to the date on which the refund is paid;
 - (b) The Bank of Canada interest rate in effect on the date of enactment of this by-law shall be used.
- (3) Refunds that are required to be paid under subsection 12 (1) shall include the interest owed under this section.

13. BY-LAW INDEXING

- (1) The Development Charges set out in Schedules “B1”, “B2”, “B3” and “B4” to this by-law shall be adjusted annually as of June 13, without amendment to this by-law, in accordance with the most recent twelve month change in the Statistics Canada Quarterly, “Construction Price Statistics”.

14. SEVERABILITY

- (1) In the event any provision, or part thereof, of this by-law is found by a court of competent jurisdiction to be void, voidable, unenforceable or ultra vires, such provision, or part thereof, shall be deemed to be severed, and the remaining portion of such provision and all other provisions of this by-law shall remain in full force and effect.

15. BY-LAW ADMINISTRATION

- (1) This by-law shall be administered by the Town Treasurer.

16. SCHEDULES TO THE BY-LAW

- (1) The following Schedules to this by-law form an integral part of this by-law:

- Schedule A – Schedule of Municipal Services
- Schedule B1 – Schedule of Development Charges – Services Related to a Highway
- Schedule B2 – Schedule of Development Charges – Fire Protection Services
- Schedule B3 – Schedule of Development Charges – Parks and Recreation Services
- Schedule B4 – Schedule of Development Charges – Policing Services
- Schedule C – Schedule of Lands exempt from the Town-Wide Development Charge By-law-2024

- (2) Any or all Schedules may be amended, revised and/or replaced from time to time during the term of the by-law as set out in accordance with the provisions of the *Development Charges Act, 1997*, S.O. 1997, c.27 as may be amended and/or replaced from time to time.

17. DATE BY-LAW EFFECTIVE

- (1) This by-law shall come into force and effect on June 13, 2024.

18. **EXISTING BY-LAW REPEAL**

- (1) By-law 4315 as amended by By-law 2021-036 is repealed on the date this by-law comes into effect.

19. **SHORT TITLE**

- (1) This by-law may be cited as the “2024 Town of Tillsonburg Development Charge By-law”.

READ a first and second time this 12th day of June, 2024.

READ a third time and finally passed in Open Council this 12th day of June, 2024.

MAYOR

CLERK

SCHEDULE "A"
TO BY-LAW NO. XXXX-2024

DESIGNATED MUNICIPAL SERVICES UNDER THIS BY-LAW

- (1) Services Related to a Highway
- (2) Fire Protection Services
- (3) Parks and Recreation Services
- (4) Policing Services

SCHEDULE "B1"
TO BY-LAW NO. XXXX-2024

SCHEDULE OF DEVELOPMENT CHARGES – SERVICES RELATED TO A HIGHWAY

Service	RESIDENTIAL				NON-RESIDENTIAL	
	Single and Semi-Detached Dwelling	Other Multiples	Apartments - 2 Bedrooms +	Apartments - Bachelor and 1 Bedroom	(per sq.m. of Gross Floor Area)	(per Wind Turbine)
Services Related to a Highway	4,082	3,253	2,606	1,654	20.54	4,082

**SCHEDULE “B2”
TO BY-LAW NO. XXXX-2024**

SCHEDULE OF DEVELOPMENT CHARGES – FIRE PROTECTION SERVICES

Service	RESIDENTIAL				NON-RESIDENTIAL	
	Single and Semi-Detached Dwelling	Other Multiples	Apartments - 2 Bedrooms +	Apartments - Bachelor and 1 Bedroom	(per sq.m. of Gross Floor Area)	(per Wind Turbine)
Fire Protection Services	1,347	1,074	860	546	6.78	1,347

**SCHEDULE “B3”
TO BY-LAW NO. XXXX-2024**

SCHEDULE OF DEVELOPMENT CHARGES – PARKS AND RECREATION SERVICES

Service	RESIDENTIAL				NON-RESIDENTIAL	
	Single and Semi-Detached Dwelling	Other Multiples	Apartments - 2 Bedrooms +	Apartments - Bachelor and 1 Bedroom	(per sq.m. of Gross Floor Area)	(per Wind Turbine)
Parks and Recreation Services	9,077	7,235	5,795	3,679	7.61	-

**SCHEDULE “B4”
TO BY-LAW NO. XXXX-2024**

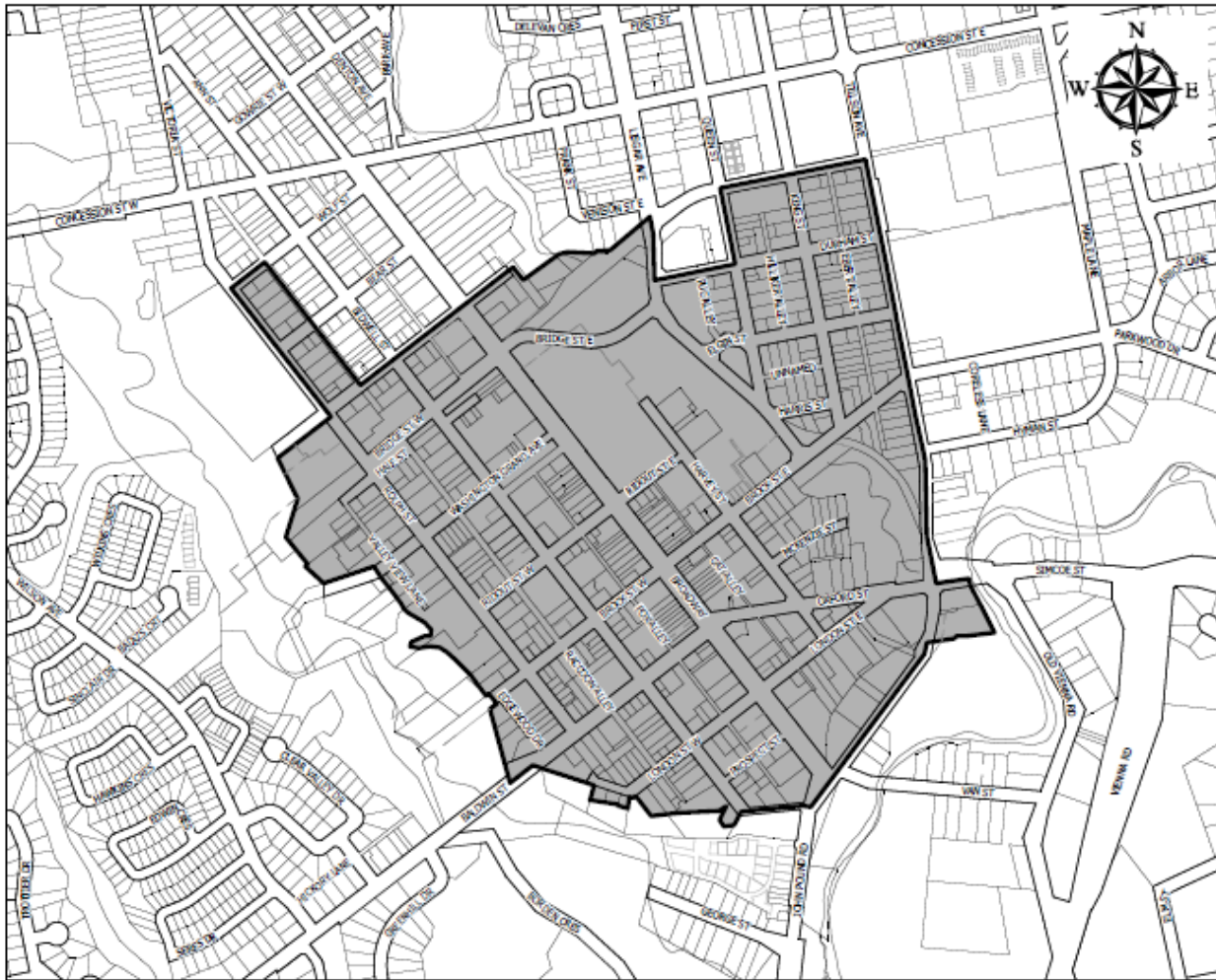
SCHEDULE OF DEVELOPMENT CHARGES – POLICING SERVICES


Service	RESIDENTIAL				NON-RESIDENTIAL	
	Single and Semi-Detached Dwelling	Other Multiples	Apartments - 2 Bedrooms +	Apartments - Bachelor and 1 Bedroom	(per sq.m. of Gross Floor Area)	(per Wind Turbine)
Policing Services	6	5	4	2	0.03	6

**SCHEDULE "C"
TO BY-LAW NO. XXXX-2024**

**SCHEDULE OF LANDS EXEMPT FROM THE
DEVELOPMENT CHARGE BY-LAW**

**COUNTY OF OXFORD - TOWN OF TILLSONBURG
CENTRAL BUSINESS DISTRICT**



 LANDS TO WHICH THE BY-LAW DOES NOT APPLY