



Community Benefits Charge Strategy

Town of Whitchurch-Stouffville Final

> Watson & Associates Economists Ltd. 905-272-3600 info@watsonecon.ca

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List of Acronyms and Abbreviations

Acronym	Full Description of Acronym
C.B.C.	Community Benefits Charge
C.I.L.	Cash-in-lieu
D.C.	Development charges
D.C.A.	Development Charges Act, 1997, as amended
E.V.	Electric Vehicle
M.C.R.	Municipal Comprehensive Review
N.F.P.O.W.	No fixed place of work
O.L.T.	Ontario Land Tribunal
O. Reg.	Ontario Regulation
P.P.U.	Persons per unit
sq.ft.	square foot
sq.m.	square metre



Report



Chapter 1 Introduction



1. Introduction

1.1 Purpose of this Document

The Town of Whitchurch-Stouffville (Town) retained Watson & Associates Economists Ltd. (Watson), to prepare a Community Benefits Charge (C.B.C.) Strategy and to assist with the by-law adoption process. Watson worked with Town staff preparing the C.B.C. Strategy and policy recommendations contained herein.

The Strategy has been prepared pursuant to the requirements of Section 37 of the *Planning Act* (as summarized in Chapter 3). Accordingly, the Strategy recommends the imposition of a C.B.C. and associated policies for administration of the by-law by the Town. The C.B.C. Strategy, containing the proposed by-law, will be distributed to members of the public to provide interested parties the background information on the legislation, the recommendations, and the basis for these recommendations.

This Strategy is designed to set out sufficient background on the calculation of the charges, and the policies underlying the proposed by-law, to make the material understandable to those involved. Chapters 4 and 5 outline the determination of the C.B.C. eligible capital costs and calculation of the charges. The Strategy also provides the rules for administering the by-law, as contained in Chapter 6 herein, the proposed by-law will be provided under separate cover. Finally, the report addresses post-adoption implementation requirements (Chapter 7) which are critical to the successful application of the new by-law.

The chapters in the Strategy are supported by appendices containing the data required to further explain and substantiate the calculation of the charges.

1.2 Legislative Context

1.2.1 COVID-19 Economic Recovery Act, 2020 – Bill 197

The COVID-19 Economic Recovery Act (Bill 197) received Royal Assent on July 21, 2020. Schedule 17 of the Act amended the Planning Act with respect to the provisions of community benefits and parkland dedication. These amendments were proclaimed and came into effect on September 18, 2020. Municipalities with agreements for community benefits have two years after the date of proclamation (i.e., September 18, 2020).



2022) to transition to the new rules under s.37 of the Planning Act. Eligible municipalities also have the ability to impose a C.B.C. under this authority.

Single-tier and lower-tier municipalities may adopt a by-law to impose a C.B.C. against land to pay for the capital costs of facilities, services, and matters required because of development or redevelopment in the area to which the by-law applies. The capital costs included in a C.B.C. may include:

- land for parks or other public recreational purposes in excess of lands conveyed or funded by payment-in-lieu (P.I.L.) of parkland payments under sections 42 and 51 of the Planning Act;
- capital costs for services under subsection 2 (4) of the Development Charges Act (D.C.A.) that are ineligible for recovery under a Development Charges (D.C.) bylaw; and
- capital costs for municipal services eligible for inclusion in a D.C. by-law that are not intended to be funded under the municipality's D.C. by-law.

There are restrictions on the application of the charges. A C.B.C. may be imposed only with respect to development or redevelopment that requires:

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

As discussed later, the regulations limit the charge relative to the value of land at the time of building permit issuance thus, imposing the charge at the time of development requiring the issuance of a building permit would be prudent.

The Planning Act limits the imposition of the C.B.C. to certain types of development. Under s.37 (3), a C.B.C. may not be imposed with respect to:



- development or redevelopment of fewer than 10 residential units, and in respect of buildings or structures with fewer than five storeys;
- a building or structure intended for use as a long-term care home;
- a building or structure intended for use as a retirement home;
- a building or structure intended for use by a university, college, or an Indigenous Institute;
- a building or structure intended for use as a memorial home, clubhouse, or athletic grounds by an Ontario branch of the Royal Canadian Legion;
- a building or structure intended for use as a hospice to provide end-of-life care; or
- not-for-profit housing.

The amount of the charge cannot exceed an amount equal to the prescribed percentage of the value of the land on the date of building permit issuance. At present, the prescribed value is set by regulation at 4% of land value. Moreover, if the landowner is of the view that the amount of the C.B.C. exceeds the prescribed value, the landowner may pay the charge under protest. In this circumstance there is an obligation of the landowner and municipality to provide appraisals, and for the municipality to maintain a registry of at least three land appraisers.

A municipality may allow the landowner to provide in-kind contributions towards the facilities, services or matters in lieu of paying a C.B.C.

Before adopting a C.B.C. by-law a municipality must prepare a C.B.C. Strategy that identifies the facilities, services, and matters that will be funded with the charges. The municipality must consult with such persons and public bodies as the municipality considers appropriate while preparing the Strategy. Furthermore, Ontario Regulation 509/20 specifies the methodology that must be followed in the Strategy. This includes:

- An estimate of the anticipated amount, type, and location of development and redevelopment with respect to which community benefits charges will be imposed;
- 2. Estimates of the increase in the need for facilities, services and matters attributable to the anticipated development and redevelopment to which the community benefits charge by-law would relate;
- 3. For the facilities, services, and matters included above an identification of excess capacity and estimates of the benefit to existing development;



- 4. Estimates of the capital costs necessary to provide the facilities, services, and matters; and
- 5. Identification of any capital grants, subsidies and other contributions made to the municipality or that the council of the municipality anticipates will be made in respect of the capital costs.

Once the by-law is passed the municipality must give notice of passage and the by-law may be appealed to the Ontario Land Tribunal (O.L.T.) within 40 days of by-law passage.

Revenue collected under a C.B.C. by-law must be maintained in a special account and used for the purposes that the charge was imposed. A municipality must report on the activity of the special account annually.

1.2.2 More Homes for Everyone Act, 2022 – Bill 109

The *More Homes for Everyone Act, 2022* received Royal Assent on April 14, 2022. Schedule 5 of the Act amends the Planning Act with respect to C.B.C. by-laws. New subsections 37 (54) to (59) require that Council must pass a resolution on whether a revision to the C.B.C. by-law is needed at least every five years from the date the by-law was first passed.

The municipality must review the by-law and determine whether there is need for a revision and requires that municipalities shall consult with such persons and public bodies as appropriate. The municipality must give notice of the passing of the resolution within 20 days on the website of the municipality.

If Council does not pass a resolution within the five years, the by-law is deemed to expire.

1.2.3 More Homes Built Faster Act, 2022 – Bill 23

The Province introduced the *More Homes Built Faster Act, 2022* with the overall objective to increase housing supply and provide attainable housing options. The Province's plan is to address the housing crisis by targeting the creation of 1.5 million homes over a period to 2031. To implement this plan, the Act introduced several changes to the Planning Act, along with nine other Acts including the D.C.A. and the Conservation Authorities Act, which seek to increase the supply of housing.



The *More Homes Built Faster Act, 2022* received Royal Assent on November 28, 2022. Schedule 9 of the Act amends the Planning Act with respect to C.B.C. by-laws as follows:

- Subsection 37 (7.1) allows a municipality to enter into an agreement with a landowner for the provision of in-kind contributions. It also allows for this agreement to be registered on title of the land to which the charge applies (s.s.37 (7.2)).
- Subsections 37 (32), as amended, clarifies the application of the maximum prescribed percentage of the value of land for redevelopment. Where development or redevelopment is occurring on a parcel of land with an existing building or structure, the maximum C.B.C. that could be imposed is to be calculated based on the incremental development only.
- Subsection 37 (32.1) exempts affordable residential units, attainable residential units, inclusionary zoning residential units, and non-profit housing developments from the payment of a C.B.C. The current definitions for these development types are provided as follows, in reference to the D.C.A.:
 - Affordable Residential Units (Rented): Where rent is no more than 80% of the average market rent as defined by a new bulletin published by the Ministry of Municipal Affairs and Housing.
 - Affordable Residential Units (Ownership): Where the price of the unit is no more than 80% of the average purchase price as defined by a new bulletin published by the Ministry of Municipal Affairs and Housing.
 - Attainable Residential Units: Excludes affordable units and rental units;
 will be defined¹ as prescribed development or class of development and sold to a person who is at "arm's length" from the seller.
 - Inclusionary Zoning Units: Affordable housing units required under inclusionary zoning by-laws.
 - Affordable and attainable units, the municipality shall enter into an agreement that ensures the unit remains affordable or attainable for 25 years.

¹ Currently undefined, to be defined by regulation.



1.2.4 Affordable Homes and Good Jobs Act, 2023 - Bill 134

The Ontario Legislature introduced new legislation through Bill 134, the *Affordable Homes and Good Jobs Act,* which received Royal Assent on December 4, 2023. The legislation impacts the D.C.A. and the *Planning Act* by amending the definition of an "affordable residential unit" for the purpose of exempting such developments from the payment of C.B.C., D.C., and parkland dedication requirements. Under the legislation, affordable residential units were defined and required the Minister of Municipal Affairs and Housing to publish an "Affordable Residential Units for the Purposes of the Development Charges Act, 1997 Bulletin." It is noted that for C.B.C. and parkland dedication requirements, the *Planning Act* refers to the D.C.A. in regard to the exemption for affordable residential units. This bulletin informs the average market rent and purchase price to be used in determining which developments qualify as affordable residential units. The bulletin was published by the Minister on May 1, 2024.

The *Affordable Homes and Good Jobs Act* provides for a modification to the affordable residential unit definition by:

- Introducing an income-based test for affordable rent and purchase price; and
- Increasing the threshold for the market test of affordable rent and purchase price.

This change provides the exemption based on the lesser of the two measures. Moreover, the rules in subsection 4.1 of the D.C.A. are unchanged with respect to:

- The tenant and purchaser transacting the affordable unit being at arm's length;
- The intent of maintaining the affordable residential unit definition for a 25-year period, requiring an agreement with the municipality (which may be registered on title); and
- Exemptions for attainable residential units and associated rules (requiring further regulations).

The following table provides a summary of the amended definition provided through the *Affordable Homes and Good Jobs Act* (underlining added for emphasis).



Table 1-1
Definition of Affordable Residential Units

Item	Bill 134 Definition (as per D.C.A. Definition)
Affordable residential unit	The rent is no greater than the lesser of,
rent (subsection 4.1 (2), para. 1)	 i. the <u>income-based affordable rent</u> 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 ii. the <u>average market rent</u> identified for the residential unit set out in the Affordable Residential Units bulletin.
Average market rent/rent based on income	The Minister of Municipal Affairs and Housing shall,
(subsection 4.1 (5)) for the purposes of subsection 4.1 (2), para. 1	 (a) determine the income of a household that, in the Minister's opinion, is at the 60th percentile of gross annual incomes for renter households in the applicable local municipality; and (b) identify the rent that, in the Minister's opinion, is equal to 30 per cent of the income of the household referred to in
	clause (a).
Affordable residential unit ownership (subsection 4.1	The price of the residential unit is no greater than the lesser of,
(3), para. 1)	 i. the <u>income-based affordable purchase price</u> 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 ii. <u>90 per cent of the average purchase price</u> identified for the residential unit set out in the Affordable Residential Units bulletin.
Average market purchase	The Minister of Municipal Affairs and Housing shall,
price/purchase price based on income (subsection 4.1 (6)) for the purposes of subsection 4.1 (3), para. 1	 (a) determine the income of a household that, in the Minister's opinion, is at the 60th percentile of gross annual incomes for households in the applicable local municipality; and (b) identify the purchase price that, in the Minister's opinion, would result in annual accommodation costs equal to 30 per cent of the income of the household referred to in clause (a)

As noted, the bulletin was release on May 1, 2024, which provides the information for the Town to measure against for determining the applicability of the exemption from the C.B.C. (as well as D.C.s and Parkland requirements). The bulletin provides the following information is specific to the Town (it is noted that the Bulletin will be updated annually):



• For Affordable Ownership Units: the average household income provides the amount to be measured against, being \$513,800, as the 90% of average purchase prices is greater for all unit types, as follows:

0	Detached House:	\$1,350,000
0	Semi-Detached House:	\$909,000
0	Row/townhouse:	\$846,000
0	Condominium Apartment	\$882,000

• For Affordable Rental Units: the average rent based on household income would equal \$2,550 per month. The average market rent by unit type is lower than the average household income and therefore, provides the amount to be measured against, being where monthly rent is lower than:

For a bachelor unit:	\$1,022
	For a bachelor unit:

- For a 1-bedroom unit: \$1,511
- For a 2-bedroom unit: \$1,779
- For a unit with 3 or more bedrooms: \$2,021

1.3 Current Policies

The Town currently does not impose charges related to community benefits under the previous section 37 provisions of the *Planning Act*. Capital costs for services such as parks and recreation, and other cultural facilities have been funded through other sources.

1.4 Summary of the Process

Prior to passing a C.B.C. by-law, the *Planning Act* requires the Town to consult with the public and such persons and public bodies it considers appropriate. As such, two public consultation meetings have been set for May 22, 2024, and June 5, 2024 to allow for feedback on the Strategy and to answer any questions regarding its purpose, approach, and the proposed C.B.C. by-law. The first meeting is to be held with development industry stakeholders, including representatives of the Building Industry and Land Development Association (BILD) on May 22nd. Stakeholders and the public will be given the opportunity to provide comments in writing until June 3, 2024. The feedback received from these meetings will inform the final C.B.C. Strategy and By-Law scheduled to be reported to Town Council and the public at the public consultation



meeting on June 5, 2024. Council's consideration of the By-law is anticipated at the Council meeting schedule for June 19, 2024.

Figure 1-1 provides an outline of the schedule to be followed with respect to the C.B.C. strategy and by-law adoption and implementation process.

Figure 1-1 Town of Whitchurch-Stouffville Schedule of Key Dates in the C.B.C. Strategy Process

Item	Date
Data collection, land valuation analysis, growth forecast development, capital needs assessment, staff review, C.B.C. calculations and policy work.	Spring 2023 to Spring 2024
Consultation with BILD and key stakeholders	May 22, 2024
Release of the C.B.C. Strategy and draft by-law	May 22, 2024
Public Consultation Meeting of Council to present the C.B.C. Strategy and proposed by-law	June 5, 2024
Council considers adoption of C.B.C. strategy and passage of by-law	June 19, 2024
Notice given of by-law passage	No later than 20 days after passage
Last day for by-law appeal	40 days after passage



Chapter 2 Anticipated Development in the Town of Whitchurch-Stouffville



2. Anticipated Development

2.1 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 mid-2024 to mid-2034-time horizon.

Chapter 3 provides the methodology for calculating a C.B.C. as per the *Planning Act*. Figure 3-1 presents this methodology schematically. It is noted in the first box of the schematic that in order to determine the C.B.C. that may be imposed, it is a requirement of section 37 (9) of the *Planning Act* and O. Reg. 509/20 that "the anticipated amount, type and location of development and redevelopment, for which a C.B.C. can be imposed, must be estimated."

2.2 Basis of Population, Household and Employment Forecast

The C.B.C. growth forecast has been derived by Watson in consultation with Town staff. 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:

- York Region Official Plan Review Forecast, adopted in May 2023;
- Town of Whitchurch-Stouffville 3rd Draft Official Plan, June 2023;
- Town of Whitchurch-Stouffville 2023 Development Charges Background Study, September 28, 2023, by Watson & Associates Economists Ltd.
- 2011, 2016 and 2021 population, household, and employment Census data;
- Historical residential building permit data over the 2014 to 2023 period;
- Residential and non-residential supply opportunities as identified by Town of Whitchurch-Stouffville staff; and
- Discussions from Town staff regarding anticipated residential and non-residential development in the Town of Whitchurch-Stouffville.



2.3 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 2-1. 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 2-1 below, and Schedule 1 in Appendix A.

As identified in Table 2-1 and Schedule 1, the Town's Census population is anticipated to reach approximately 68,490 by mid-2034, resulting in an increase of 14,860 persons, over the 2024 to 2034 forecast period.¹

Provided below is a summary of the key assumptions and findings regarding the Town's C.B.C. growth forecast:

- 1. Unit Mix (Appendix A Schedules 1, 5 and 6)
 - The housing unit mix for the Town was derived from a detailed review of the Town of Whitchurch-Stouffville historical development activity (as per Schedule 6), as well as active residential development applications (as per Schedule 5) and discussions with Town staff regarding anticipated development trends for Whitchurch-Stouffville.
 - Based on the above indicators, the 2024 to 2034 household growth forecast for the Town is comprised of a unit mix of 39% low density units (single detached and semi-detached), 24% medium density (multiples except apartments) and 37% high density (accessory units, bachelor, 1bedroom, and 2+ bedroom apartments) units.

¹ The population figures used in the calculation of the 2023 C.B.C. exclude the net Census undercount, which is estimated at approximately 3.1%.



Figure 2-1 Approach to Population and Housing Forecast

DEMAND SUPPLY Residential Units in the **Development Process Historical Housing** Construction Intensification Forecast of **Residential Units** Employment Market by **Designated Lands** Local Municipality, Economic Outlook Local, regional and Provincial Servicing Capacity **Occupancy Assumptions Gross Population Increase** Decline in Existing Population **Net Population Increase**



Table 2-1 Town of Whitchurch-Stouffville Residential Growth Forecast Summary

			Excluc	ling Census Unde	ercount			Housing Units			Person Per
	Year	Population (Including Census Undercount) ^[1]	Population	Institutional Population	Population Excluding Institutional Population	Singles & Semi- Detached	Multiple Dwellings ^[2]	Apartments ^[3]	Total Households	Equivalent Institutional Households	Unit (P.P.U.): Total Population/ Total Households
6	Mid 2011	38,790	37,628	418	37,210	10,941	1,355	729	13,025	380	2.889
Historical	Mid 2016	47,250	45,837	492	45,345	12,530	1,955	860	15,345	447	2.987
Т	Mid 2021	51,400	49,864	439	49,425	13,245	2,250	1,190	16,685	399	2.989
Forecast	Mid 2024	55,290	53,634	556	53,078	14,094	2,547	1,400	18,041	505	2.973
Fore	Mid 2034	70,610	68,493	1,067	67,426	16,216	3,878	3,409	23,503	970	2.914
	Mid 2011 - Mid 2016	8,460	8,209	74	8,135	1,589	600	131	2,320	67	
Incremental	Mid 2016 - Mid 2021	4,150	4,027	-53	4,080	715	295	330	1,340	-48	
Incren	Mid 2021 - Mid 2024	3,890	3,770	117	3,653	849	297	210	1,356	106	
	Mid 2024 - Mid 2034	15,320	14,859	511	14,348	2,122	1,331	2,009	5,462	465	

^[1] Population includes the Census undercount estimated at approximately 3.1% 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: Derived from York Region Official Plan Review Forecast, adopted by Region in May 2023, by Watson & Associates Economists Ltd.



- 2. C.B.C. Eligible Units
 - Subsection 37 (4) of the *Planning Act* establishes the criteria for a development to be C.B.C. eligible. A C.B.C. may be imposed if:
 - Development of a proposed building or structure has five or more storeys at or above ground and has 10 or more residential units;
 - Redevelopment of an existing building or structure that will have 5 or more storeys at or above ground after redevelopment and proposes to add 10 or more residential units to an existing building or structure; or
 - Such types of development or redevelopment as prescribed.
 - The C.B.C. eligible unit forecast is derived based on the established criteria above and a detailed review of historical Census housing trends, historical development activity (as per Schedule 6), active residential development applications (as per Schedule 5) and discussions with Town staff regarding anticipated C.B.C. eligible developments.
 - Based on the above indicators, the Town is forecasted to accommodate 1,710 C.B.C. eligible household units over the 2024 to 2034 forecast period. This translates to 85% of all high-density units, including accessory units, being C.B.C. eligible from 2024 to 2034.
- 3. C.B.C. Eligible Residential Development (Appendix A Schedule 2)
 - Schedule 2 summarizes the anticipated amount, and type of C.B.C.eligible development for the Town.
 - In accordance with forecast demand and available land supply, the amount and percentage of forecast C.B.C. eligible housing growth between 2024 and 2034 is summarized in Table 2-2.



Table 2-2 Town of Whitchurch-Stouffville Residential High-Density Growth Summary

Development Location	High-Density Housing Growth, 2023 to 2033 ^[1]	C.B.C Eligible Share (%)	C.B.C Eligible Housing Growth, 2023 to 2033
Town-Wide Total	2,009	85%	1,709

^[1] High density includes accessory apartments, bachelor, 1-bedroom, and 2-bedroom+ apartments.

Source: Watson & Associates Economists Ltd.

- 4. Planning Period
 - For the purpose of this study, a mid-2024 to mid-2034 planning horizon has been assumed which aligns with the Towns's capital budget and forecast.
- 5. Population in New Units (Appendix A Schedules 3 and 4)
 - The number of housing units to be constructed by 2034 in the Town over the forecast period is presented in Table 2-1. Over the mid-2024 to mid-2034 forecast period, the Town is anticipated to average approximately 546 new housing units per year.
 - Institutional population¹ is anticipated to increase by 512 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 7a 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 Whitchurch-Stouffville. Due to data limitations high density P.P.U. data was derived from the Region of York, which includes the Town of Whitchurch-Stouffville and is outlined in Schedule 7b. Forecast average P.P.U.s by dwelling type are as follows:

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



- Low density: 3.265
- Medium density: 2.685
- High density:^[1] 1.836
- 6. Existing Units and Population Change (Appendix A Schedules 3 and 4)
 - Existing households for mid-2024 are based on 2021 Census households, plus estimated residential units constructed between mid-2021 to the beginning of the growth forecast 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 and 4. The forecasted population change in existing households over the 10-year forecast period is projected to increase by approximately 91.
- 7. Employment (Appendix A Schedule 8)
 - 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.
 - Employment data for the Town is outlined in Schedule 8. In accordance with Statistics Canada Census data, the Town's 2016 employment base including work at home and no fixed place of work (N.F.P.O.W.) is 14,710.^[2]
 - Total employment, including work at home and N.F.P.O.W. for the Town is anticipated to reach approximately 23,100 by mid-2034. This represents an employment increase of approximately 4,720 over the 2024 to 2034 forecast period.
 - Schedule 8, Appendix A, summarizes the employment forecast, excluding work at home employment and N.F.P.O.W. employment, which is the basis for the C.B.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

^[2] Includes accessory units, bachelor, 1-bedroom and 2-or-more-bedroom apartments ^[8] 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."



forecast by usual place of work (i.e., employment and gross floor area generated from N.F.P.O.W. construction employment).

 Total employment for the Town (excluding work at home and N.F.P.O.W. employment) is anticipated to reach approximately 15,940 by mid-2034. This represents an employment increase of approximately 3,150 for the mid-2024 to mid-2034 forecast period.

Based upon the above information, the following summaries are provided for use in the C.B.C. calculations presented in chapter 4, as follows:

- The net capital costs of services will be allocated an 83% share for residential development based on incremental population and employment growth over the 10-year forecast period (Table 2-3);
- Approximately 26% of the population growth is forecasted to reside in high-density residential dwelling units (Table 2-4); and
- Approximately 85% of the population in high-density residential dwelling units are forecasted to reside in units to which the C.B.C. may be imposed (Table 2-5).

Residential Population and Non-Residential Employment	Net Population/ Employment	Residential/ Non- Residential %
Residential Net Population	14,859	83%
Employment (Net of Work at Home & N.F.P.O.W.)	3,149	17%
Total Population & Employment	18,008	100%

Table 2-3

Residential and Non-Residential Share based on Incremental Growth in Population and Employment over the 2024-2034 Forecast Period



Table 2-4Low/Medium Density and High-Density Share of Forecast Gross Population over the2024-2034 Forecast Period

Residential Density	Gross Residential Population	% of Gross Population in New Units
Low/Medium Density	10,503	74%
High Density	3,689	26%
Total Residential Forecast	14,192	100%

Table 2-5

Eligible C.B.C. High-Density Growth Share over the 2024-2034 Forecast Period

Residential High Density	Residential Population	% of Gross Population in High Density Units
Eligible High Density	3,138	85%
Ineligible High Density	551	15%
Total Residential High Density Forecast	3,689	100%

2.4 Land Valuation and Analysis

The C.B.C. cannot exceed an amount equal to the prescribed percentage of the value of the land on the date of building permit issuance. As such, the Strategy includes an assessment of the average land values in various locations throughout the Town where the development and redevelopment are anticipated to be located. These land values assist in determining the eligible C.B.C. rate (currently prescribed at a maximum of 4% of land value).

As such the Town provided Watson with an average land value based on recent land appraisals in different locations throughout the Town. The average land price of these properties equated to \$4.3 million per hectare. This estimate has been used for purposes of the C.B.C. Strategy to estimate total potential land value for C.B.C. eligible high-density development.



Table 2-6

Estimated Hectares of Land and Associated Value of Anticipated C.B.C. Eligible Development over the 2024-2034 Forecast Period

C.B.C. Eligible Growth	Total
Forecast C.B.C. Eligible Units	1,709
Estimated High Density units per ha.	139
Estimated Hectares of Land	12
Average Land Value per ha.	\$4,300,000
Estimated Total Value of Land	\$53,202,104



Chapter 3 Approach to the Calculation



3. The Approach to the Calculation of the Charge

3.1 Introduction

This chapter addresses the requirements of subsection 37(9) of the *Planning Act* and sections 2 and 3 of O. Reg. 509/20 with respect to the establishment of the need for service which underpins the C.B.C. calculation. These requirements are illustrated schematically in Figure 3-1.

Figure 3-1 The Process of Calculating a Community Benefits Charge under the Planning Act





3.2 Anticipated Development and Redevelopment

The anticipated development and redevelopment forecast is provided in chapter 2 (with supplemental tables in Appendix A). This chapter provides for the anticipated overall growth within the Town over a 10-year (mid-2024 to mid-2034) time horizon and then estimates the residential units eligible to be considered as per section 37 (4) of the *Planning Act*.

3.3 Services Potentially Involved

As per section 37 (5) of the *Planning Act*, a C.B.C. may be imposed for services that do not conflict with services or projects provided under a municipality's D.C. by-law or Parkland dedication by-law. Hence, the service provided under the C.B.C. would be defined as follows:

- (a) land for parks or other public recreational purposes in excess of lands conveyed or funded by cash-in-lieu of parkland payments under sections 42 and 51 of the *Planning Act*;
- (b) capital costs for services under subsection 2 (4) of the D.C.A. that are not intended to be funded under a D.C. by-law; and
- (c) capital costs for municipal services ineligible for inclusion in a D.C. by-law.

Examples of services not provided by a D.C. or Parkland Dedication by-law include (but are not limited to) capital facilities and equipment for municipal parking, airports, municipal administration building expansions, museums, arts centres, public art, heritage preservation, landfill, public realm improvements, community gardens, space for non-profits, etc.

3.4 Increase in the Need for Service

Similar to a D.C., the C.B.C. calculation commences with an estimate of "the increase in the need for service attributable to the anticipated development," for eligible services 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 potentially be expressed generally in terms of units of capacity, a project-



specific expression of need would appear to be most appropriate. This is suggested by the requirement of section 2 (e) of O. Reg. 509/20 which provides "include estimates of the capital costs necessary to provide the facilities, services and matters referred to in clause 2 (b)." As noted, this is a similar consideration provided when undertaking a D.C. calculation.

3.5 Capital Forecast

Section 37 (2) of the *Planning Act* provides that, "The council of a local municipality may by by-law impose community benefits charges against land to pay for the capital costs of facilities, services and matters." The *Planning Act* does not define what capital costs may be included within the charge. As noted in section 3.3 above, the Act provides that the C.B.C. charge could include capital costs for eligible D.C. services that are not intended to be funded under the Town's D.C. by-law. This provision suggests that capital costs may be defined in an equivalent manner as the D.C.A. Hence, based on this relationship with the D.C.A., capital costs may 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;
- (e) interest on money borrowed to pay for the above-referenced costs;
- (f) costs to undertake studies in connection with the above-referenced matters; and
- (g) costs to undertake the C.B.C. Strategies.

3.6 Deductions

The section 2 of O. Reg. 509/20 potentially requires that three deductions be made to the capital costs estimates. These relate to:

- excess capacity;
- benefit to existing development; and
- anticipated grants, subsidies, and other contributions.



The requirements behind each of these reductions are addressed below.

3.6.1 Reduction for Excess Capacity

Section 2 (c) of O. Reg. 509/20 requires the identification of the excess capacity that exists in relation to the facilities, services and matters referred to in clause 2(b) suggesting the need for a potential deduction to the capital.

"Excess capacity" is undefined, but in this case, the excess capacity 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 excess capacity from the future increase in the need for the service would normally occur as part of the conceptual planning and feasibility work associated with justifying and sizing new facilities, e.g., if a new landfill site to accommodate increased solid waste generated by the new growth is not required because sufficient excess capacity is already available, then a landfill site expansion would not be included as an increase in need, in the first instance.

3.6.2 Reduction for Benefit to Existing Development

Section 2 (c) of O. Reg. 509/20 of the *Planning Act* provides that the capital estimates identify extent to which an increase in a facility, service or matter referred to in clause 2 (b) of the regulation 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;
- the elimination of a chronic servicing problem not created by growth; and
- providing services where none previously existed (for example, extending garbage pickup to the rural area which previously did not receive the municipal service).

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 garbage collection vehicles 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 cultural facilities, the service is typically provided on a municipal-wide system basis. For example, facilities of the same type may provide different services (i.e., art vs. theatre), different programs (i.e., art classes vs. acting classes), and different time availability for the same service (i.e., art classes available on Wednesdays in one facility 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.

3.6.3 Reduction for Anticipated Grants, Subsidies and Other Contributions

This step involves reducing the capital costs by capital grants, subsidies, and other contributions 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.

Although specific grants, subsidies and/or other contributions may not be currently identified and reduced in the calculations, due diligence will be undertaken by Town staff during the annual budget process to net off any future identified funding from these other sources.

3.7 Municipal-wide vs. Area Rating

This step involves determining whether all of the subject costs are to be recovered on a uniform municipal-wide basis or whether some or all are to be recovered on an area-specific basis. Unlike D.C.s, there is no mandatory requirement to consider area rating of services (providing charges for specific areas and services); however, the legislation does not prohibit area rating. There may be instances where Council may consider varying rates to align with other policies or possible incentives in the development area.



Through the C.B.C. strategy process, discussions with municipal staff took place related to structuring the charge on a municipal-wide vs. area specific basis. As the services being provided in the strategy are not restricted to one specific area and are anticipated to be used by all residents within the municipality, the charges have been provided on a municipal-wide basis. Although the charges are to be calculated and imposed on a municipal-wide basis, consideration of location of the projects will take place through the annual budget process.

3.8 Land Valuation Analysis

To facilitate the rate calculation provided in section 3.9, an estimate of the market value of the land related to the anticipated applicable development/redevelopment presented in section 3.2, needs to be undertaken. It is noted that the land values may vary based on a number of factors including location, zoning density, parcel size, etc., however, these values should estimate the land value the day before building permit issuance. This data may be available from municipal staff, or the municipality may consider engaging the assistance of a land appraiser.

3.9 Calculation of the Community Benefits Charge

Section 37(32) of the *Planning Act* provides that the maximum charge which can be imposed is prescribed by the regulations. O. Reg 509/20 section 3 provides that the maximum charge is to be 4%.

To calculate the rate, the net capital cost (provided by netting the deductions set out in section 3.6 from the capital presented in section 3.5) divided by the land values related to the anticipated applicable development/redevelopment produces a percentage of the capital cost to the land value. The product of this calculation provides for the eligible rate. As noted above, the maximum rate to be imposed is 4%; hence, the rate can be any rate between 0% and 4%.

Alternatively, a municipality may choose to impose a rate on another basis. For example, the charge could be calculated on a per dwelling unit basis similar to a D.C. This calculation would be facilitated by dividing the net capital cost by the forecast incremental gross population growth to arrive at a C.B.C. per capita. This rate would then be applied to the person per unit occupancy assumptions for high-density



residential dwelling units to determine the charge. Moreover, the charge could be denominated based on land area, where the net capital costs would be divided by the amount of land anticipated to be occupied by the forecast residential dwelling units constructed over the forecast period.



Chapter 4 C.B.C. Eligible Cost Analysis


4. C.B.C. Eligible Cost Analysis

4.1 Introduction

This chapter outlines the basis for calculating eligible costs to be recovered through a C.B.C. by-law, which are to be applied on a uniform municipal-wide basis. In each case, the required calculation process set out in O. Reg. 509/20, section 2 (a) through (f) to the *Planning Act*, and described in Chapter 3 was followed in determining C.B.C. eligible costs.

The nature of the capital projects and timing identified in this chapter reflects Town staff's directions based on a prioritization review of various growth-related needs included in the Town's capital budget and forecast. Capital costs reviewed included both non-D.C-eligible services and D.C.-eligible services where the growth needs were identified in the 2023 D.C. study to be in excess of historical service standards. In addition, parkland acquisition needs were reviewed for potential recovery through the prioritization review. However, it is recognized that over time, capital projects and Council priorities change, which may alter the timing and/or capital projects required to service growth.

Initially, the Town undertook a C.B.C. Feasibility Assessment to assess the feasibility and potential benefits of proceeding with a C.B.C. Strategy in early 2022. The C.B.C. feasibility assessment considers the potential funding available to the Town to meet the increase in need for service stemming from development or redevelopment within the limitations of s.37 of the *Planning Act*. A number of sources were consulted in the 2022 C.B.C. Feasibility Assessment to determine the increase in need for service arising from eligible high-density development, as follows:

- The first was to consider the Town's current parkland dedication needs. The assessment identified that the Town's current parkland dedication by-law sufficiently provides for the Town's parkland needs within the provisions of the *Planning Act.*
- The second source of capital needs considered was the Town's 2019 D.C.
 Background Study where deductions made to the growth-related needs for Parks & Recreation Services and Library Services for amounts deemed to be in excess of the historical average level of service. As the *Planning Act* does not limit



growth-related needs to historical service levels, the D.C. deductions were identified as costs that could be recovered through a C.B.C. by-law.

- The third source considered was the Town's 2022 Capital Budget and Forecast, which identified growth-related capital needs for:
 - General Administration Services, such as the Strategic Plan and Community Needs Assessment, and Economic Development Strategy Update;
 - Information Technology Services, such as the Corporate Technology Strategic Plan;
 - Facilities Services, such as Community Parking Lot Improvements;
 - Museum and Community Services, such as Museum Upgrades; and
 - Development Services, such as growth-related studies ineligible for funding under a D.C.

Based on the 2022 C.B.C. Feasibility Assessment, it was concluded that there was an increase in the need for services eligible for consideration through a C.B.C. Strategy.

The Town is currently undertaking a Parks Plan and new Parkland Dedication by-law that will assess the growth-related parkland needs and potential constraints. This study will not be available in time to inform this C.B.C. Strategy. As such, no parkland acquisitions costs have been considered at this time. It is anticipated that the need for C.B.C. funding to support additional parkland requirements will be reassessed in a future C.B.C. Strategy.

Based on the foregoing, the following services were considered in this C.B.C. Strategy:

- Parks and Recreation Services;
- Fire Protection Services;
- Library Services;
- Culture and Tourism Services;
- Growth-related studies;
- Growth related Information Technology Needs;
- Corporate Initiatives for Town Hall;
- Economic Development Strategies;
- Operations Centre and Streetscape Improvements; and
- C.B.C. Strategies.



4.2 C.B.C. Eligible Cost Analysis

This section provides for the evaluation of development-related capital requirements over a 14-year (2024 to 2034) planning horizon. The capital costs related to the increase in need for each service are presented in Tables 4-1 and 4-2 as follows:

- Parks and Recreation Services The Town's 2023 D.C. Background Study, as amended, identified growth-related needs for various projects to assist in meeting the increased need for parks and recreation services. In the D.C. Study, it was identified that there was an anticipated increase (i.e., incline) in population anticipated in existing households. Therefore, a deduction related to the proportion of the parks and recreation services capital costs were deducted as a benefit to existing related to the incline. The net growth-related costs were then assessed against anticipated growth over the forecast period, vs. growth anticipated in the post forecast period. After deductions for benefit to existing and post period benefits were made, it was identified that the needs also exceeded the historical average service level. As such,18 projects were reduced to ensure the historical service level ceiling was not exceeded. This deduction included two projects that the Town has prioritized to be included in the C.B.C. Strategy, they include the:
 - Baker Hill North Park Tovel/Stouff Con. 8 Park Development Project which includes 2 tennis courts and a splash pad. The 2023 D.C. Background Study deducted \$1,352,900 in growth-related costs from the project as it was deemed to be in excess of the historical level of service cap. The C.B.C. Strategy capital cost estimate inflated this costs by 2% to a total cost of \$1,380,000 to reflect 2024 values. The share of this project attributable to the eligible C.B.C. high-density growth (based on the attribution methodology described above) is \$289,731.
 - Leisure Centre Project includes the construction of an aquatic multi-tank, fitness centre, two ice pads, multi-use spaces, office space, and the associated furniture, fixtures, equipment, and land. The 2023 D.C. Background Study deduced \$21,189,700 in growth-related costs from the project as it was deemed to be in excess of the historical level of service cap. The 2024 estimate is \$21,613,000, inclusive of indexing. The share



of this project attributable to the eligible C.B.C. high-density growth is \$4,537,649.

• **Community Benefits Charge Strategies** – The Town has identified the need for two (2) C.B.C. strategies over the forecast period. The cost estimate for these studies is \$53,200. No deductions have been provided for benefit to existing development or grants, subsidies, and other contributions. As a result, the C.B.C. recoverable costs included in the calculation totals \$53,200 (Table 4-2).

Based on the calculations presented in Tables 4-1 and 4-2, the Town has identified approximately \$4.88 million in net growth-related costs to be included within the C.B.C. calculations.

4.3 Allocation of Costs to C.B.C Eligible Development

The capital needs result in net growth-related capital costs were allocated to the C.B.C. eligible share of the anticipated development based on the following conventions:

- Costs for C.B.C. Strategies have been allocated entirely to C.B.C. eligible residential development, reflecting the need for these studies (as per Figure 4-1).
- The net growth-related capital costs for Parks and Recreation Services were allocated 95% to residential development and 5% to non-residential development. This allocation is reflective of the increase in need for service principally attributable to address the demands of residential development. This allocation approach between residential and non-residential development is consistent with the Town's practice within its 2023 D.C. Background Study for similar services (as per Figure 4-2).
 - Subsequent to the allocations noted above, the resultant net growthrelated residential capital costs were then allocated between the forecast anticipated residential development by type. These allocations are based on the respective 10-year forecast population by dwelling unit type as provided in Table 2-4. On this basis, 26% of net growth-related capital costs have been allocated to the forecast high-density residential development.
 - As a final step, the growth-related net capital costs attributable to highdensity residential development were apportioned between the forecast C.B.C. eligible development (i.e., buildings with a minimum of five storeys



and at least 10 residential dwelling units) and forecast high-density development below this threshold. As summarized in Table 2-5, this type of development accounts for approximately 85% of population forecast within high-density residential dwelling units over the 10-year forecast period.

Figure 4-1 provides a flow chart of the capital cost shares assigned to the C.B.C strategies, which results in a 100% recovery of growth-related costs through the C.B.C.



Figure 4-1 Growth Shared for C.B.C. Strategies

¹ Gross Cost is net of deductions for Benefit to exisitng, excess capacity, grants, subsides, and other contributions, etc.

Figure 4-2 provides a flow chart of the capital cost shares assigned to parks and recreation services, which results in a 21% recovery of growth-related costs through the C.B.C.



Figure 4-2 Growth Shared for Park and Recreation Services



¹ Gross Cost is net of deductions for Benefit to exisitng, excess capacity, grants, subsides, and other contributions, etc.



 Table 4-1

 Capital Infrastructure Needs to be Recovered through C.B.C.s for C.B.C. Strategies

			Less:							Potential C.B.C. Recoverable Cost		
Prj. No.	Increased Service Needs Attributable to Anticipated Development	Timing (year)	Gross Capital Cost Estimate (2024\$)	Benefit to Existing Development	Attributable to New	Net Growth- Related Cost	Total Holl	Total Residential Share	Low/Medium Density Residential	Total High Density Residential	Ineligible High Density Residential	Eligible High Density Residential
	2024 to 2033				Development		0%	100%	0%	100%	0%	100%
1	C.B.C. Strategy	2024	26,600	-	-	26,600	-	26,600	-	26,600	-	26,600
2	C.B.C. Strategy	2029	26,600	-	-	26,600	-	26,600	-	26,600	-	26,600
	Total		53,200	-	-	53,200	-	53,200	-	53,200	-	53,200

 Table 4-2

 Capital Infrastructure Needs to be Recovered through C.B.C.s for Parks and Recreation Services

				Less:							Potential C.B.C. Recoverable Cost	
Prj. No.	Increased Service Needs Attributable to Anticipated Development	Timing (year)	Gross Capital Cost Estimate (2024\$)	Benefit to Existing Development	Contributions	Net Growth- Related Cost	Share	Total Residential Share	Low/Medium Density Residential	Density Residential	High Density Residential	Eligible High Density Residential
	2024 to 2033				Development		5%	95%	74%	26%	15%	85%
	Baker Hill North Park (LSCMP page 7) - Tovtel / Stouff Con 8 (2 tennis courts/splash pad)	2023-2024	1,380,000	-	-	1,380,000	69,000	1,311,000	970,140	340,860	51,129	289,731
2	Leisure Centre Construction (include an Aquatic multi-tank, Fitness Centre, Ice Pads (2), Gymnasium, Multi-use spaces, office spaces, FF&E, and land)	2028-2030	21,613,000	-	-	21,613,000	1,080,650	20,532,350	15,193,939	5,338,411	800,762	4,537,649
	Total		22,993,000	-	-	22,993,000	1,149,650	21,843,350	16,164,079	5,679,271	851,891	4,827,380



Chapter 5 C.B.C. Calculation



5. C.B.C. Calculation

5.1 Anticipated Funding Recovery

To summarize the calculation of the charge, the following has been undertaken:

- 1) Anticipated Development: As presented in Chapter 2, the 10-year growth forecast provides for 1,709 eligible high-density units (i.e., in buildings containing a minimum of five storeys and a minimum of 10 residential units).
- 2) Land Valuation: Estimated land values were based on land appraisals provided by Town Staff as described in section 2.4 of this report. Based on the growth forecast, density assumptions, and land valuation assessment, the total land value for eligible high density was calculated to equal approximately \$53.2 million.
- 3) Identification of Services: The services identified for recovery include Parks and Recreation Services, and the C.B.C. strategies.
- 4) C.B.C. Eligible Costs: Capital needs related to the identified services were provided through the Town's 2023 D.C. Background Study and in discussions with Town staff. Gross costs of the capital projects were assessed for the portion of the projects that would benefit the existing community vs. the future growth. The growth-related costs were allocated amongst anticipated development types to calculate the amount that is associated with the development of C.B.C. eligible high-density residential dwelling units.
- 5) Maximum C.B.C.: As per the Planning Act, the maximum a municipality can impose for a C.B.C. is equal to 4% of the land value of a property, the day before building permit issuance. Based on the total land value presented in Table 5-1, the estimated potential C.B.C. recovery for the Town equates to approximately \$2.13 million for the 10-year forecast period.

The Town has identified capital costs attributable to eligible high-density growth of approximately \$4.88 million which are in excess of the calculated maximum allowable amount of approximately \$2.13 million.

Based on the foregoing, C.B.C. funding will not provide sufficient funding for all growthrelated capital costs identified in the Tables 4-1 and 4-2. This shortfall in funding is estimated based on the forecast development, land values estimate, growth-related



capital needs attributable to C.B.C. eligible high-density development, and the current legislated restriction of 4% of land value. The Strategy recommends imposing the maximum permissible under the *Planning Act*, i.e. 4% of land value. As such, the Town will have to consider the highest capital priorities to be funded with C.B.C. revenues during the annual budget process.

Table 5-1 Town of Whitchurch-Stouffville Community Benefits Charge Calculation 2022 -2036

Services	Gross Cost	Benefit to Existing Deduction	Grants, Subsidies & Other Contributions	Net Growth- Related Costs	C.B.C. Eligible Costs
CBC Strategies	\$53,200	\$0	\$0	\$53,200	\$53,200
Parks and Lesiure	\$22,993,000	\$0	\$0	\$22,993,000	\$4,827,380
Total Potential Capital Program	\$23,046,200	\$0	\$0	\$23,046,200	\$4,880,580
Total Land Value					\$53,202,104
Calculated Percentage to Recov	er all Costs Ide	entified			9.17%
Amount of Capital in Excess of t	\$2,752,496				
Maximum Eligible Amount based Recommended C.B.C. (as perce	<mark>\$2,128,084</mark> 4.00%				



Chapter 6 C.B.C. Policy Recommendations and C.B.C. By-law Rules



6. C.B.C. Policy Recommendations and C.B.C. Bylaw Rules

6.1 C.B.C. Policies

Section 37 of the *Planning Act* and O. Reg. 509/20 outline the required policies that must be considered when adopting a C.B.C. by-law. The following subsections set out the recommended policies governing the calculation, payment, and collection of C.B.C.s in accordance with the legislation.

This report provides the draft C.B.C. by-law, in Appendix B. The by-law provides for the statutory C.B.C. exemptions required under the *Planning Act*.

It is noted that the *More Homes Built Faster Act*, provided for changes to the *Planning Act* related to C.B.C.s. These changes include additional statutory exemptions from payment of C.B.C.s for affordable and attainable residential units. The exemption for affordable and attainable residential units will be in effect at the time of C.B.C. by-law passage, however, the exemption related to attainable residential units requires to be further prescribed prior to being applicable. The draft C.B.C. by-law has provided for these exemptions to ensure the legislative requirements are met.

6.2 C.B.C. By-law Rules

6.2.1 Payment in any Particular Case

In accordance with the *Planning Act*, subsection 37 (3), a C.B.C. may be imposed only with respect to development or redevelopment that requires one 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."

6.2.2 Maximum Amount of the Community Benefits Charge

Subsection 37 (32) of the *Planning Act* states that the amount of a C.B.C. payable in any particular case shall not exceed an amount equal to the prescribed percentage of the value of the land as of the valuation date.

Based on section 3 of O. Reg. 509/20, the prescribed percentage is 4%. The Strategy recommends imposing the maximum prescribed rate.

6.2.3 Exemptions (full or partial)

The following exemptions are provided under subsection 37 (4) of the *Planning Act* and section 1 of O. Reg. 509/20:

- Development of a proposed building or structure with fewer than five storeys at or above ground;
- Development of a proposed building or structure with fewer than 10 residential units;
- Redevelopment of an existing building or structure that will have fewer than five storeys at or above ground after the redevelopment;
- Redevelopment that proposes to add fewer than 10 residential units to an existing building or structure;
- Such types of development or redevelopment as are prescribed:
 - Development or redevelopment of a building or structure intended for use as a long-term care home within the meaning of subsection 2 (1) of the Fixing Long-Term Care Act, 2021.
 - Development or redevelopment of a building or structure intended for use as a retirement home within the meaning of subsection 2 (1) of the Retirement Homes Act, 2010.
 - Development or redevelopment of a building or structure intended for use by any of the following post-secondary institutions for the objects of the institution:
 - 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 subparagraph i,
- iii. an Indigenous Institute prescribed for the purposes of section 6 of the Indigenous Institutes Act, 2017.
- Development or redevelopment of a building or structure intended for use as a memorial home, clubhouse, or athletic grounds by an Ontario branch of the Royal Canadian Legion.
- Development or redevelopment of a building or structure intended for use as a hospice to provide end of life care.
- Development or redevelopment of a building or structure intended for use as residential premises by any of the following entities:
 - i. a corporation to which the Not-for-Profit Corporations Act, 2010 applies that is in good standing under that Act and whose primary object is to provide housing,
 - ii. a corporation without share capital to which the Canada Not-forprofit Corporations Act applies, that is in good standing under that Act and whose primary object is to provide housing,
 - iii. a non-profit housing co-operative that is in good standing under the Co-operative Corporations Act.
- Development of Attainable Residential Units, which excludes affordable units and rental units, will be defined as a prescribed development or class of development, and sold to a person who is at "arm's length" from the seller.
- Development of Affordable Residential Units, as defined as:
 - i. Affordable Rental Units: Where 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; and
 - The average market rent identified for the residential unit set out in the Affordable Residential Units bulletin
 - ii. Affordable Owned Units: Where the price of the residential unit is 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; and

- 90 per cent of the average purchase price identified for the residential unit set out in the Affordable Residential Units bulletin.
- and sold to a person who is at "arm's length" from the seller
- iii. Note: for affordable and attainable units, the municipality shall enter into an agreement that ensures the unit remains affordable or attainable for 25 years.
- iv. The bulletin refers to the "*Development Charges Act, 1997* Bulletin" published by the Ministry of Municipal Affairs and Housing.
- Development of Inclusionary Zoning Units: Affordable housing units required under inclusionary zoning by-laws (this does not currently apply within the Town of Whitchurch-Stouffville), however, this will be examined by the Town in a future study.

In addition to the exemptions noted above, the C.B.C. will not apply to buildings or structures owned by and used for the purposes of any municipality, local board, or Board of Education; affordable units within a development, and to developments where a previously executed Section 37 community benefits agreement is in place. However, if a change is proposed to a development subject to a Section 37 agreement (for example an increase in the approved unit count), the change would be subject to the C.B.C by-law.

6.2.4 Timing of Collection

The C.B.C.s imposed are calculated, payable, and collected upon issuance of a building permit for eligible development or redevelopment.

6.2.5 In-kind Contributions

A municipality that has passed a C.B.C. by-law may allow the landowner to provide to the municipality: facilities, services, or matters required because of development or redevelopment in the area to which the by-law applies.

Prior to providing these contributions, the municipality shall advise the landowner of the value that of the in-kind contributions that will be attributed to them. As part of this valuation, the contributing landowner will be expected to provide any valuation



documents as backup or alternatively, staff will investigate and assign a reasonable value to the in-kind contribution. This value shall be deducted from the amount the landowner would otherwise be required to pay under the C.B.C. by-law.

6.2.6 The Applicable Areas

The C.B.C. by-law will apply to all lands within the Town.

6.2.7 Special Account

All money received by the municipality under a C.B.C. by-law shall be paid into a special account. The money contained within the special account:

- may be invested in securities in which the municipality is permitted to invest under the *Municipal Act, 2001*, and the earnings derived from the investment of the money shall be paid into a special reserve fund account; and
- must have at least 60 percent of the funds spent or allocated at the beginning of the year.

In addition to the monies collected under a C.B.C. by-law, transitional rules for transferring existing reserve funds are provided in subsection 37 (51) of the *Planning Act*. These rules apply for any existing reserve funds related to a service that is not listed in subsection 2 (4) of the D.C.A., as well as reserve funds established under section 37 of the *Planning Act* prior to Bill 197.

- 1. If the municipality passes a C.B.C. by-law under this section before the specified date, the municipality shall, on the day it passes the by-law, allocate the money in the special account or reserve fund to the special account referred to in subsection (45) of the *Planning Act*.
- 2. If the municipality has not passed a C.B.C. by-law under this section before the specified date, the special account or reserve fund is deemed to be a general capital reserve fund for the same purposes for which the money in the special account or reserve fund was collected.
- 3. Despite paragraph 2, subsection 417 (4) of the *Municipal Act, 2001* (a provision which requires the funds raised for a reserve fund must only be used for the intended purpose) and any equivalent provision do not apply with respect to the general capital reserve fund referred to in paragraph 2.



4. If paragraph 2 applies and the municipality passes a C.B.C. by-law under this section on or after the specified date, the municipality shall, on the day it passes the by-law, allocate any money remaining in the general capital reserve fund referred to in paragraph 2 to the special account referred to in subsection (45) of the Planning Act.

6.2.8 Credits

Subsection 37 (52) of the *Planning Act* indicates that any credits that were established under section 38 of the D.C.A. and that are not related to a service that is listed in subsection 2 (4) of the D.C.A., may be used by the holder of the credit with respect to a charge that the holder is required to pay under a C.B.C. by-law.

6.2.9 By-law In-Force Date

A C.B.C. by-law comes into force on the day it is passed, or the day specified in the bylaw, whichever is later.

6.3 Recommendations

It is recommended that Council:

Adopt the C.B.C. approach to calculate the charges on a uniform Town-wide basis;

Approve the capital project listing set out in Chapter 4 of the C.B.C. Strategy dated May 22, 2024, subject to further annual review during the capital budget process;

Create a special reserve fund account which will contain all C.B.C. monies collected;

Approve the C.B.C. Strategy dated May 22, 2024;

Determine that no further public consultation is required; and

Approve the C.B.C. By-law.



Chapter 7 By-law Implementation



7. By-law Implementation

7.1 Introduction

This chapter addresses the public consultation process and by-law implementation requirements for the imposition of a C.B.C. by-law. Figure 7-1 provides an overview of the process.

7.2 Public Consultation Process

7.2.1 Required Consultation

In establishing the policy for which a C.B.C. strategy and by-law will be based; section 37 (10) of the Planning Act requires that:

"In preparing the community benefits strategy, the municipality shall consult with such persons and public bodies as the municipality considers appropriate."

As there is no specific guidance as to which parties the municipality shall consult with, municipalities may establish their own policy for public consultation. The policy for public consultation should be designed to seek the co-operation and participation of those involved, in order to produce the most suitable policy. Municipalities may consider a public meeting, similar to that undertaken for D.C. study processes (however, this is not a mandated requirement). At a minimum, this would include a presentation to Council and the public on the findings of the C.B.C. strategy, advanced notice of the meeting, and consideration for delegations from the public.

7.2.2 Interested Parties to Consult

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

 The first grouping is the residential development community, consisting of land developers and builders, who will typically be responsible for generating the majority of the C.B.C. revenues. Others, such as realtors, are directly impacted by C.B.C. policy. They are, therefore, potentially interested in all aspects of the charge, particularly the percentage applicable to their properties, projects to be



funded by the C.B.C. and the timing thereof, and municipal policy with respect to development agreements and in-kind contributions.

- 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 non-residential mixed-use development sector, consisting of land developers and major owners or organizations with significant construction plans for mixed use developments. 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 municipal C.B.C. policy. Their primary concern is frequently with the percentage charge applicable to their lands, exemptions, and phase-in or capping provisions in order to moderate the impact.

As noted in Section 1.4, through the C.B.C. strategy process, the Town's consultation process includes meeting with BILD, having a public consultation meeting of Council, and notifying key stakeholders.

7.3 Anticipated Impact of the Charge on Development

The establishment of sound C.B.C. policy often requires the achievement of an acceptable balance between two competing realities. The first is that increased residential development fees (such as a C.B.C.) can ultimately be expected to be recovered via higher housing prices and can impact project feasibility in some cases (e.g., rental apartments). Secondly, C.B.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.

7.4 Implementation Requirements

7.4.1 Introduction

Once the Town has calculated the charge, prepared the complete strategy, carried out the public process, and passed a new by-law, the emphasis shifts to implementation matters.



These include notices, potential appeals and complaints, in-kind contributions, and finally the collection of revenues and funding of projects.

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

7.4.2 Notice of Passage

In accordance with subsection 37 (13) of the Planning Act, when a C.B.C. by-law is passed, the clerk of the municipality 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 4 of O. Reg. 509/20 further defines the notice requirements which are summarized as follows:

- notice shall 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 4 (2) lists the persons/organizations who must be given notice; and
- subsection 4 (5) lists the seven items that the notice must cover.

7.4.3 Appeals

Subsections 37 (13) to 37 (31) of the Planning Act set out the requirements relative to making and processing a C.B.C. by-law appeal as well as an OLT hearing in response to an appeal. Any person or organization may appeal a C.B.C. by-law to the OLT by filing a notice of appeal with the clerk of the municipality, 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 municipality is carrying out 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.



7.4.4 In-Kind Contributions

Subsections 37 (6) to 37 (8) provide the rules for in-kind contributions. An owner of land may provide the municipality facilities, services, or matters required because of development or redevelopment in the area to which the by-law applies. Prior to providing these contributions, the municipality shall advise the owner of the land of the value that will be attributed to the contributions. The value of the contributions shall be deducted from the amount the owner of the land would otherwise have to pay under the C.B.C. by-law.



Figure 7-1 The Process of Required for Passing a Community Benefits Charge By-law under the Planning Act





7.5 Ongoing Application and Collection of C.B.C. funds

7.5.1 Introductions

Once the municipality passes a C.B.C. by-law, development or redevelopment that meets the requirements of the C.B.C. by-law will pay a C.B.C. based on the value of their land. The following sections describe the overall process and discusses the approach to appraisals and use of the special account as set out in the Planning Act.

7.5.2 Overview of Process and Appraisals

Figure 7-2 provides an overview of the process for application of the C.B.C. by-law and collection of C.B.C. funds.

Once the C.B.C. by-law is in place, as development or redevelopment that meets the eligibility criteria proceeds (i.e., prior to issuance of a building permit), the municipality collects C.B.C.s based on the per unit charge as set out in the by-law and C.B.C. strategy.

If the landowner is of the view that the amount of the C.B.C. exceeds the prescribed value of 4% of their land value on the day before building permit issuance, the landowner may pay the charge under protest. In this circumstance there is an obligation of the landowner to provide an appraisal. If the municipality disputes the value of the land identified in the landowner's appraisal, the municipality must also provide the owner with an appraisal within the prescribed time period.

If the Town agrees with the landowner's appraised value, then the owner pays their C.B.C.s based on 4% of the land value to the Town and the funds will then be deposited into the special account.

If the Town does not agree with the appraisal provided by the owner, the Town has 45 days to provide the owner of the land with their own appraisal value. Then:

 If no appraisal is provided to the owner within 45 days, the owner's appraisal is deemed accurate and the difference in the amounts shall be refunded to the owner.



- If the municipality's appraisal is within 5% of the landowner's appraisal, the landowner's appraisal is deemed accurate, and the municipality shall refund the difference in the amounts to the owner.
- If the municipality's appraisal is more than 5% higher than the landowner's appraisal, the municipality shall request an appraisal be undertaken by an appraiser, selected by the landowner, from the list of approved appraisers provided by the municipality. This must be undertaken within 60 days. This final appraisal is deemed accurate for the purposes of calculating the applicable C.B.C.
- In regard to the last bullet, subsection 37 (42) and 37 (43) require the municipality to maintain a list of at least three persons who are not employees of the municipality or members of Council and have an agreement with the municipality to perform appraisals for the above. This list is to be maintained until the C.B.C. by-law is repealed or the day on which there is no longer any refund that could be required (whichever is later).

7.5.3 Special Reserve Fund Account

All funds collected under the C.B.C. by-law are to be deposited into a special account. Subsections 37 (45) to 37 (48) of the Planning Act outline the rules with respect to the special reserve fund account. As noted in section 6.2.7, these rules are as follows:

- All money received under a C.B.C. by-law shall be paid into a special account;
- The money in the special account may be invested in securities (as permitted under the Municipal Act) and the interest earnings shall be paid into the special account;
- In each year, a municipality shall spend or allocate at least 60 percent of the monies that are in the special account at the beginning of the year; and
- The municipality shall provide reports and information as set out in section 7 of O. Reg. 509/20
- In regard to the third bullet, it is suggested that the annual capital budget for the Town directly list the works which are being undertaken and/or to which monies from this fund are being allocated toward.

As per this C.B.C. strategy, the growth-related services (as outlined in Chapter 4), form the anticipated capital needs required to service growth over the 10-year forecast period. However, other services may be considered by Council in the future and are



subject to approval by resolution and inclusion in the annual budget process. Further, any additional services approved and funded from C.B.C. revenue in the future will be reported on through an annual C.B.C. reserve fund statement, which will form part of the Town's overall year-end statements.

During the annual budget process, the use of C.B.C. funding will be reviewed, and the capital costs associated with each eligible service and capital project will be confirmed and identified for approval of Council.



Figure 7-2 Town of Whitchurch-Stouffville Community Benefits Charge Application and Calculation Process





7.6 Transitional Matters

7.6.1 Existing Reserves and Reserve Funds

The Planning Act, section 37 (49) to section 37 (51) provides transitional provisions for:

- 1. A special account established under the previous section 37 rules; and
- 2. A D.C. reserve fund for which services are no longer eligible.

If a municipality passes a C.B.C. by-law with an in-force date before September 18, 2022, the municipality is required to allocate the money in the Section 37 Community Benefits reserve fund to the C.B.C. special account.

If a municipality does not pass a C.B.C. by-law before September 18, 2022, the Section 37 Community Benefits reserve fund is deemed to be a general capital reserve funds for the same purpose in which the money was collected.

If a C.B.C. by-law is passed after September 18, 2022, the municipality is required to allocate the money from the newly created general capital reserve fund, to the C.B.C. special account. The Town of Whitchurch-Stouffville's C.B.C. by-law will be passed after September 18, 2022, and as such this provision will apply.

7.6.2 Credits under Section 38 of the Development Charges Act

The Planning Act (s.37 (52)) provides that, if a municipality passes a C.B.C. by-law before September 18, 2022, any credits held for services that are no longer D.C. eligible (e.g., parking services), may be used against payment of a C.B.C. by the landowner. The Town's D.C. By-laws do not include any services which are now ineligible that could be considered through the C.B.C. Therefore, there are no credits related to D.C. ineligible services which would require an adjustment against future payments of a C.B.C.

7.6.3 Continued Application of Previous Section 37 Rules

Section 37.1 of the *Planning Act* provides for transitional matters regarding previous section 37 rules.



Appendices



Appendix A Background Information on Residential and Non-Residential Growth Forecast

Schedule 1 Town of Whitchurch-Stouffville **Residential Growth Forecast Summary**

			Exclud	ling Census Unde	ercount			Housing Units			Person Per
	Year	Population (Including Census Undercount) ^[1]	Population	Institutional Population	Population Excluding Institutional Population	Singles & Semi- Detached	Multiple Dwellings ^[2]	Apartments ^[3]	Total Households	Equivalent Institutional Households	Unit (P.P.U.): Total Population/ Total Households
<u>_</u>	Mid 2011	38,790	37,628	418	37,210	10,941	1,355	729	13,025	380	2.889
Historical	Mid 2016	47,250	45,837	492	45,345	12,530	1,955	860	15,345	447	2.987
	Mid 2021	51,400	49,864	439	49,425	13,245	2,250	1,190	16,685	399	2.989
Forecast	Mid 2024	55,290	53,634	556	53,078	14,094	2,547	1,400	18,041	505	2.973
Fore	Mid 2034	70,610	68,493	1,067	67,426	16,216	3,878	3,409	23,503	970	2.914
	Mid 2011 - Mid 2016	8,460	8,209	74	8,135	1,589	600	131	2,320	67	
Incremental	Mid 2016 - Mid 2021	4,150	4,027	-53	4,080	715	295	330	1,340	-48	
Incren	Mid 2021 - Mid 2024	3,890	3,770	117	3,653	849	297	210	1,356	106	
	Mid 2024 - Mid 2034	15,320	14,859	511	14,348	2,122	1,331	2,009	5,462	465	

^[1] Population includes the Census undercount estimated at approximately 3.1% 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: Derived from York Region Official Plan Review Forecast, adopted in May 2023, by Watson & Associates Economists Ltd.



Schedule 2 Town of Whitchurch-Stouffville Estimate of the Anticipated Amount, Type and Location of Residential Development for Which Community Benefits Charges Can Be Imposed

Timing	Single & Semi- Detached	Multiples ^[1]	Units in C.B.C. Ineligible Buildings	Apartments ^[2] Units in C.B.C. Eligible Buildings	Total Apartment Units	Total Residential Units	Gross Population In New Units	Existing Unit Population Change	Increase	Population	Net Population Including Institutional
Mid 2024 - Mid 2034	2,122	1,331	300	1,709	2,009	5,462	14,192	156	14,348	511	14,859

Includes Townhouses and apartments in duplexes.
 Includes accessory apartments, bachelor, 1-bedroom, and 2-bedroom+ apartments. Note: Numbers may not add to totals due to rounding.

Source: Watson & Associates Economists Ltd..



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

			Population			
Mid 2021 Population			49,864			
Occupants of New Housing Units, Mid 2021 to Mid 2024	Units (2) multiplied by P.P.U. (3) gross population increase	1,356 2.983 4,045	4,045			
Occupants of New Equivalent Institutional Units, Mid 2021 to Mid 2024	Units multiplied by P.P.U. (3) gross population increase	106 <u>1.100</u> 116	116			
Decline in Housing Unit Occupancy, Mid 2021 to Mid 2024	Units (4) multiplied by P.P.U. decline rate (5) total decline in population	16,685 -0.023 -391	-391			
Population Estimate to Mid 20.	53,634					
Net Population Increase, Mid 2	Net Population Increase, Mid 2021 to Mid 2024					

(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
Singles & Semi Detached	3.410	63%	2.135
Multiples (6)	2.604	22%	0.570
Apartments (7)	1.790	15%	0.277
Total		100%	2.983

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 Whitchurch-Stouffville Growth Forecast Mid 2024 to Mid 2034

			Population
Mid 2024 Population			53,634
Occupants of New Housing Units, Mid 2024 to Mid 2034	Units (2) multiplied by P.P.U. (3) gross population increase	5,462 2.598 14,192	14,192
Occupants of New Equivalent Institutional Units, Mid 2024 to Mid 2034	Units multiplied by P.P.U. (3) gross population increase	465 1.100 511	511
Incline in Housing Unit Occupancy, Mid 2024 to Mid 2034	Units (4) multiplied by P.P.U. decline rate (5) total incline in population	18,041 0.009 156	156
Population Estimate to Mid 20	68,493		
Net Population Increase, Mid 2	2024 to Mid 2034		14,859

(1) Mid 2024 Population based on:

2021 Population (49,864) + Mid 2021 to Mid 2024 estimated housing units to beginning of forecast period $(1,356 \times 2.983 = 4,045) + (106 \times 1.100 = 116) + (16,685 \times -0.023 = -391) = 53,634$

(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
Singles & Semi Detached	3.265	39%	1.269
Multiples (6)	2.685	24%	0.654
Apartments (7)	1.836	37%	0.675
one bedroom or less	1.477		
two bedrooms or more	2.156		
Total		100%	2.598

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

 $^{\rm 2}$ Forecast unit mix based upon historical trends and housing units in the development process.

 $(4) \ \text{Mid}\ 2024 \ \text{households} \ \text{based upon}\ 2021 \ \text{Census}\ (16,685 \ \text{units}) + \ \text{Mid}\ 2021 \ \text{to}\ \text{Mid}\ 2024 \ \text{unit} \ \text{estimate}\ (1,356 \ \text{units}) = 18,041 \ \text{units}.$

(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 Whitchurch-Stouffville Summary of C.B.C Eligible Units in the Development Approvals Process

Stage of Development	C.B.C. Eligible Units in Planning Applications					
Stage of Development	Total Units	Share				
Proposed	1,220	84%				
Under Review	238	16%				
Total	1,458	100%				

Source: Derived from data provide by the Town of Whitchurch-Stouffville by Watson & Associates Economists Ltd.



Schedule 6 Town of Whitchurch-Stouffville Historical Residential Building Permits Years 2013 to 2022

Year	Residential Building Permits								
Teal	Singles & Semi Detached	Multiples ^[1]	Apartments ^[2]	Total					
2014	261	147	0	408					
2015	234	307	144	685					
2016	288	37	33	358					
2017	221	32	29	282					
2018	146	2	30	178					
Sub-total	1,150	525	236	1,911					
Average (2014 - 2018)	252	108	41	401					
% Breakdown	60.2%	27.5%	12.3%	100.0%					
2019	77	0	272	349					
2020	170	220	2	392					
2021	344	116	101	561					
2022	432	174	97	703					
2023	73	7	12	92					
Sub-total	1,096	517	484	2,097					
Average (2019 - 2023)	234	102	100	437					
% Breakdown	52.3%	24.7%	23.1%	100.0%					
2014 - 2023									
Total	2,246	1,042	720	4,008					
Average	227	96	66	389					
% Breakdown	56.0%	26.0%	18.0%	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 Whitchurch-Stouffville data, by Watson & Associates Economists Ltd.


Schedule 7a Town of Whitchurch-Stouffville Person Per Unit by Age and Type of Dwelling (2021 Census)

Age of		S	ingles and S	emi-Detache	d		
Dwelling	< 1 BR	1 BR	2 BR	3/4 BR	5+ BR	Total	25 Year Average
1-5	-	-	2.750	3.338	4.423	3.410	
6-10	-	-	1.905	3.506	4.956	3.572	
11-15	-	-	1.911	3.480	4.474	3.452	
16-20	-	-	1.746	2.926	4.571	2.787	
20-25	-	-	2.100	2.885	4.731	3.106	3.265
25-35	-	-	-	2.862	4.053	3.034	
35+	-	1.368	2.019	2.798	3.544	2.748	
Total	0.833	1.960	1.955	3.157	4.222	3.132	

Age of							
Dwelling	< 1 BR	1 BR	2 BR	3/4 BR	5+ BR	Total	25 Year Average
1-5	-	-	2.194	2.750	-	2.578	
6-10	-	-	2.550	3.096	-	2.963	
11-15	-	-	2.765	2.707	-	2.712	
16-20	-	-	-	-	-	3.056	
20-25	-	-	1.462	-	-	2.115	2.685
25-35	-	-	-	-	-	2.818	
35+	-	1.091	1.909	3.069	-	2.576	
Total	0.529	1.500	2.238	2.927	4.778	2.709	

^[1] Includes townhouses and apartments in duplexes.
 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 7b York Region Person Per Unit by Age and Type of Dwelling (2021 Census)

Age of			Apartme	ents ^[1]			
Dwelling	< 1 BR	1 BR	2 BR	3/4 BR	5+ BR	Total	25 Year Average
1-5	1.852	1.523	2.019	2.684	-	1.790	
6-10	1.348	1.519	2.050	3.110	-	1.789	
11-15	1.800	1.534	2.030	2.959	-	1.858	
16-20	2.091	1.489	2.005	3.179	-	1.905	
20-25	-	1.347	1.880	3.000	-	1.840	1.836
25-35	-	1.294	1.884	2.884	-	1.818	
35+	1.049	1.344	1.894	2.616	3.659	1.822	
Total	1.446	1.463	1.963	2.783	3.763	1.821	

Age of			All Densit	y Types			
Dwelling	< 1 BR	1 BR	2 BR	3/4 BR	5+ BR	Total	
1-5	2.375	1.594	2.108	3.141	4.345	2.709	
6-10	2.237	1.559	2.124	3.353	4.379	2.995	
11-15	2.520	1.591	2.138	3.395	4.420	3.219	
16-20	2.394	1.617	2.103	3.324	4.323	3.262	
20-25	2.182	1.566	2.029	3.181	4.185	3.137	
25-35	-	1.490	2.010	3.156	3.896	3.034	
35+	2.069	1.448	1.965	2.892	3.821	2.809	
Total	1.767	1.476	2.032	3.217	4.222	3.083	

Includes townhouses and apartments in duplexes.
 Includes bachelor, 1-bedroom, and 2-bedroom+ apartments.

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 8 Town of Whitchurch-Stouffville Employment Forecast, Mid-2024 to Mid-2034

			Activity Rate								Employment							
Period	Population	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.)	Total (Excluding Work at Home and N.F.P.O.W.)
Mid 2011	37,628	0.006	0.053	0.074	0.111	0.040	0.284	0.051	0.335	235	2,005	2,798	4,168	1,490	10,695	1,917	12,612	8,690
Mid 2016	45,837	0.006	0.050	0.067	0.103	0.045	0.271	0.050	0.321	275	2,280	3,065	4,725	2,080	12,425	2,286	14,711	10,145
Mid 2024	53,634	0.006	0.053	0.079	0.111	0.043	0.291	0.051	0.343	300	2,829	4,239	5,932	2,319	15,619	2,755	18,374	12,790
Mid 2034	68,493	0.006	0.054	0.075	0.109	0.043	0.287	0.050	0.337	400	3,732	5,128	7,466	2,945	19,671	3,425	23,096	15,939
							Incre	mental Chang	je									
Mid 2011 - Mid 2016	8,209	0.000	-0.004	-0.007	-0.008	0.006	-0.013	-0.001	-0.014	40	275	268	558	590	1,730	369	2,099	1,455
Mid 2016 - Mid 2024	7,797	0.000	0.003	0.012	0.008	-0.002	0.020	0.002	0.022	25	549	1,174	1,207	239	3,194	469	3,663	2,645
Mid 2024 - Mid 2034	14,859	0.000	0.002	-0.004	-0.002	0.000	-0.004	-0.001	-0.005	100	903	889	1,534	626	4,052	670	4,722	3,149
			-				An	nual Average										
Mid 2011 - Mid 2016	1,642	0.0000	-0.0007	-0.0015	-0.0015	0.0012	-0.0026	-0.0002	-0.0028	8	55	54	112	118	346	74	420	291
Mid 2016 - Mid 2024	1,114	-0.0001	0.0004	0.0017	0.0011	-0.0003	0.0029	0.0002	0.0031	4	78	168	172	34	456	67	523	378
Mid 2024 - Mid 2034	1,486	0.0000	0.0002	-0.0004	-0.0002	0.0000	-0.0004	-0.0001	-0.0005	10	90	89	153	63	405	67	472	315
	1	1				1		Ì						1 1		Ì	1	

^[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." Source: Watson & Associates Economists Ltd.



Appendix B Proposed C.B.C. By-law



By-Law Number 2024-XXX

A By-Law to Provide for the Payment of Community Benefits Charges Pursuant to Section 37 of the *Planning Act*

Whereas section 37 of the *Planning Act* provides that the council of a municipality may by by-law impose community benefits charges against land to pay for capital costs of services required because of development or redevelopment; and

Whereas pursuant to subsection 37(9) of the *Planning Act*, Council passed a community benefits charge strategy, which identifies the services that will be funded with community benefits charges and complies with prescribed requirements; and

Whereas pursuant to subsection 37(10) of the *Planning Act*, the Town consulted with stakeholders and held public consultation meetings on May 22, 2024 and June 5, 2024, in preparing the community benefits charge strategy; and

Whereas Council desires to impose community benefits charges against land to pay for capital costs of services required because of development and redevelopment;

Therefore be it resolved that Council enacts as follows:

1. INTERPRETATION

1.1 In this By-law, the following items shall have the corresponding meanings:

"Act" or "Planning Act" means the Planning Act, R.S.O. 1990, c. P.13;

"Affordable Residential Unit" means a residential unit that meets the criteria set out in subsection 4.1 of the Development Charges Act, 1997;

"Apartment" means a dwelling unit in an apartment building;

"Apartment Building" for the purposes of this By-Law means a residential building or portion of a mixed-use building of 5 or more storeys at or above grade and consisting of 10 or more apartment units.

"Attainable Unit" means a residential unit that that meets the criteria set out in subsection 4.1 of the Development Charges Act, 1997;



"Bedroom" means a habitable room used or capable of use for sleeping accommodation, including a den, study, or other similar area, but excluding a living room, dining room, kitchen, family room, utility room, recreational room, bathroom, sunroom, or porch;

"Building" means any structure or building as defined in the Ontario Building Code (Ontario Regulation 332/12 under the Building Code Act, 1992;

"Building Code Act, 1992" means the Building Code Act, 1992, SO 1992, c 23 as amended;

"Capital Costs" means growth-related 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,

"Community Benefits Charge" means a charge imposed pursuant to this By-law;

"Council" means the Council of the Corporation of the Town of Whitchurch-Stouffville;

"Development" means the construction, erection, or placing of one or more buildings or structures on land or the making of an addition or alteration to a building or structure that has the effect of increasing the size or usability thereof or any development requiring any of the actions described in subsection 2.4(a) of this By-law, and includes Redevelopment;

"Dwelling Unit" shall mean a room or a group of rooms in a dwelling used or intended to be used as a single, independent, and separate housekeeping unit in which a kitchen and sanitary facilities are provided, and which has a private entrance from outside the dwelling or from a common hallway or stairway inside the dwelling. For the purposes of this by-law, the terms 'Dwelling Unit' and 'Residential Unit' have the same meaning.

"Grade" means the average level of proposed or finished ground adjoining a building at all exterior walls.

"Land" means any parcel, partial or full, of property within the Town of Whitchurch-Stouffville geographic area;



"Non-profit Housing Development" means development of a Building or structure intended for use as residential premises by:

- (a) a corporation to which the Not-for-Profit Corporations Act, 2010, S.O. 2010, c.
 15 ("Not-for-Profit Corporations Act") 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 Corporations Act, S.C. 2009, c. 23 ("Canada Not-for-profit Corporations Act") applies, that is in good standing under the Canada Not-for-profit Corporations Act and whose primary objective is to provide housing; or
- (c) a non-profit housing co-operative that is in good standing under the Cooperative Corporations Act, R.S.O. 1990, c. C.35.

"Owner" means the owner of Land or a person who has made application for an approval for the Development of Land for which a Community Benefits Charge may be imposed;

"Parcel" means a lot or parcel of land which can be legally conveyed pursuant to the Planning Act;

"Prescribed" means prescribed in the regulations made under the Planning Act;

"Redevelopment" means the construction, erection or placing of one or more Buildings on Land where all or part of a Building on such Land has previously been demolished, or changing the use of a Building from a Non-Residential Use to a Residential Use, or changing a Building from one form of Residential Use to another form of Residential Use and including any Development or Redevelopment requiring any of the actions described in subsection 2.4(a) of this By-law;

"Residential Use" means land, buildings, or structures of any kind whatsoever or any portion thereof, that are being used, designed, or intended to be used for one or more individuals as living accommodations or combined live/work accommodations.

"Service" means a service designated in subsection 1.2 of this By-law, and "Services" shall have a corresponding meaning;



"Storey" means the portion of a Building, excluding roof top enclosure space used for no other purpose than roof top access, and/or elevators and other building service equipment, that is:

- (a) situated between the top of any floor and the top of the floor next above it, or
- (b) situated between the top of the floor and the ceiling above the floor if there is no floor above it.

"Town" means The Corporation of the Town of Whitchurch-Stouffville;

"Zoning By-Law" means any by-law enacted by the Town under section 34 of the Planning Act.

The reference to any applicable statute, regulation, by-law, or to the Official Plan in this Community Benefits Charge By-law shall be deemed to refer to the statute, regulation, by-law, and/or Official Plan as they may be amended from time to time and shall be applied as they read on the date on which Community Benefits Charges are due to the Town.

DESIGNATION OF SERVICES

- 1.2 A Community Benefits Charge may be imposed in respect of the following:
 - (a) Land for park or other public recreational purposes in excess of lands dedicated or payment-in-lieu payments made under section 42 or subsection 51.1 of the Planning Act.
 - (b) Services not provided under subsection 2 (4) of the Development Charges Act, 1997, S.O. 1997, c. 27 ("Development Charges Act").
 - (c) As per the Community Benefits Charges Strategy, the Town's Capital Costs will be recovered via the following services through this By-law:
 - (i) Parks and Recreation Services; and
 - (ii) Community Benefits Charge Strategies.



2. PAYMENT OF COMMUNITY BENEFITS

2.1 Community Benefits Charges shall be payable by the Owner of Land for Development in the amounts set out in this By-law where:

- (a) the Land proposed for Development is located in the area described in subsection 2.2; and
- (b) the proposed Development requires any of the approvals set out in subsection 2.4(a).

Area to Which By-law Applies

2.2 Subject to subsection 2.3, this By-law applies to all Lands in the Town.

2.3 This By-law shall not apply to lands that are owned by and used for the purposes of:

- (a) The Town or a Local Board thereof;
- (b) a Board of Education;
- (c) The Region of York, or a Local Board thereof.

Approvals for Development

- 2.4 (a) A Community Benefits Charge shall be imposed only with respect to Development that requires one or more of the following approvals:
 - the passing of a Town Zoning By-Law or of an amendment to a Town Zoning By Law under section 34 of the Planning Act;
 - (ii) the approval of a minor variance under section 45 of the Planning Act;
 - (iii) a conveyance of Land to which a by-law passed under subsection 50 (7) of the Planning Act applies;
 - (iv) the approval of a plan of subdivision under section 51 of the Planning Act;
 - (v) a consent under section 53 of the Planning Act;



- (vi) the approval of a description under section 9 of the Condominium Act, 1998, SO 1998, c 19, as amended ("Condominium Act, 1998"), or any successor thereof; or
- (vii) the issuing of a permit under the Building Code Act, 1992 in relation to a Building or Structure.
- (b) Despite subsection 2.4 (a) above, a Community Benefits Charge shall not be imposed with respect to:
 - Development of a proposed building or structure with fewer than five (5) storeys at or above ground;
 - Development of a proposed building or structure with fewer than ten (10) residential units;
 - (iii) Redevelopment of an existing building or structure that will have fewer than five storeys at or above ground after the Redevelopment;
 - (iv) Redevelopment that proposes to add fewer than 10 residential units to an existing building or structure; or
 - (v) such types of Development or Redevelopment as are prescribed.
- (c) For the purposes of this section, the first Storey at or above-ground is the Storey that has its floor closest to Grade and it's ceiling more than 1.8m above Grade.

Exemptions

- 2.5 Notwithstanding the provisions of this By-law, Community Benefits Charges shall not be imposed with respect to:
 - (a) Development or Redevelopment of a building or structure intended for use as a long-term care home within the meaning of the Fixing Long-Term Care Act, 2021, S.O. 2021, c.39, sched 1;
 - (b) Development or Redevelopment of a building or structure intended for use as a retirement home within the meaning of subsection 2(1) of the Retirement Homes Act, 2010, S.O. 2010, c. 11 ("Retirement Homes Act, 2010");



- (c) Development or Redevelopment of a building or structure intended for use by any of the following post-secondary institutions for the objects of the institution:
 - (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 subparagraph (i);
 - (iii) an Indigenous Institute prescribed for the purposes of section 6 of the Indigenous Institutes Act, 2017, S.O. 2017, c. 34, Sched. 20 ("Indigenous Institutes Act, 2017").
- (d) Development or Redevelopment of a building or structure intended for use as a memorial home, clubhouse, or athletic grounds by an Ontario branch of the Royal Canadian Legion.;
- (e) Development or Redevelopment of a building or structure intended for use as a hospice to provide end-of-life care;
- (f) Development or Redevelopment of a building or structure intended for use as a residential premises in a Non-profit Housing Development;
- (g) Development of inclusionary zoning residential units that are affordable residential units required to be included in a Development or Redevelopment pursuant to a by-law passed under section 34 of the *Planning Act*;
- (h) Development of:
 - (i) Affordable residential units; and
 - (ii) Attainable residential units.

Amount of Charge

2.6 The amount of a Community Benefits Charge payable in any particular case shall be determined as follows:



- (a) Where there is Development or Redevelopment other than that described in subsection 2.4(b) and which requires one or more of the approvals set out in subsection 2.4(a), on land to which this By-law applies, the Community Benefits Charges payable pursuant to this By-law shall be four (4) percent of the value of the land being developed as of the Valuation Date.
- (b) Land referred to in subsections 2.6(a) and 2.6(c) means the entire Parcel or Parcels on which the Development or Redevelopment is occurring regardless of whether the Development or Redevelopment is only on a part of the Parcel or Parcels or is a phase of a Development or Redevelopment.
- (c) If a Development or Redevelopment consists of two or more above grade Buildings that will not be constructed concurrently, will be subject to separate building permits and are anticipated to be completed at different times, each phase of the Development or Redevelopment is deemed to be a separate Development or Redevelopment for the purposes of this By-law. The Community Benefits Charges for the first of the above grade Buildings will be calculated in accordance with subsection 2.6(a). For each subsequent above grade Building the Community Benefits Charges Payable shall be calculated as follows:

4% of the value of the land being developed as of the Valuation Date minus the Community Benefits Charges Payable for the first above grade Building.

If the difference in the aforesaid calculation is zero or a negative value no Community Benefits Charge is payable, and no credit or refund will be payable.

In-Kind Contributions

- 2.7 The Town may, at its discretion, allow an Owner of Land to provide to the Town facilities, services or matters required because of Development or Redevelopment in the area to which the By-law applies in lieu, or partially in lieu of a Community Benefits Charge that would otherwise be payable.
- 2.8 For in-kind contributions pursuant to the preceding subsection to be considered, an application for consideration of in-kind contributions must be submitted to the Town with supporting documentation as to the suggested value thereof no less



than 180 days prior to the first building permit being granted for the proposed Development or Redevelopment.

- 2.9 In-kind contributions pursuant to subsection 2.7 shall only be accepted as if the same are approved by resolution of Council. The determination of Council as to whether in-kind contributions shall be accepted in full or partial satisfaction of Community Benefits Charges shall be final and binding.
- 2.10 The value attributed to an in-kind contribution under subsection 2.7 shall be as determined by Council, based on one or more third-party valuations to the satisfaction of Council. Council's determination of the value to be attributed to any in-kind contribution shall be final and binding.

Time of Payment of Community Benefits Charges

2.11 Community Benefits Charges imposed under this By-law shall be payable prior to the issuance of any building permit for the proposed Development or Redevelopment.

Interest on Refunds

2.12 If it is determined that a refund is required, the Town shall pay interest on a refund in accordance with subsections 37(28) and 37(29) of the Planning Act at a rate not less than the prescribed minimum interest rate, from the day the amount was paid to the municipality to the day it is refunded.

3. SEVERABILITY

3.1 If, for any reason, any provision of this By-law is held to be invalid, it is hereby declared to be the intention of Council that all the remainder of this By-law shall continue in full force and effect until repealed, re-enacted, amended or modified.



4. DATE BY-LAW IN FORCE

4.1 This By-law shall come into effect the 19th day of June, 2024.

Mayor

Town Clerk