



# Addendum to 2024 Development Charges Background Study

Town of Ingersoll

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For Public Circulation and Comment

May 21, 2024

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# Table of Contents

	Page
<b>1. Summary of Revisions to the April 10, 2024 Development Charges Background Study.....</b>	<b>1-1</b>
<b>2. Addendum.....</b>	<b>2-2</b>
2.1 Services Related to a Highway .....	2-2
2.2 Impacts on the Calculated D.C. ....	2-3
<b>3. Changes to the D.C.B.S.....</b>	<b>3-1</b>
<b>4. Process for Adoption of the D.C. By-law.....</b>	<b>4-1</b>
<b>Appendix A Amended Pages .....</b>	<b>A-1</b>



# 1. Summary of Revisions to the April 10, 2024 Development Charges Background Study

Commensurate with the provisions of the Development Charges Act (D.C.A.), 1997, the Town of Ingersoll (Ingersoll) has undertaken a Development Charges Background Study (D.C.B.S.) and has distributed the study and draft by-law to the public. The following provides a summary of the key dates in the Development Charges (D.C.s) by-law process:

- April 10, 2024 – Release D.C.B.S. and draft by-laws
- May 13, 2024 – Public Meeting of Council
- June 10, 2024 – Anticipated passage of D.C. By-laws

The purpose of the addendum to the April 10, 2024 D.C.B.S. is to revise the growth-related projects within Services Related to a Highway.

The refinements are detailed in this report and will form part of the D.C.B.S. for Council's consideration and approval prior to adoption of the D.C. By-laws.



## 2. Addendum

### 2.1 Services Related to a Highway

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Subsequent to the issuance of the 2024 D.C. Background Study, it was identified that project #11 (Rail Crossing at Thomas Road east of Wallace Line) within the Services Related to Highway growth related needs should be removed from the D.C. recoverable costs as this rail crossing improvement is required under current conditions. The removal of this project reduces the D.C. recoverable costs included in the calculation of the charge by \$102,400



## 2.2 Impacts on the Calculated D.C.

Based on the changes identified, the amended schedule of charges is presented in Table 2-1.

Table 2-1  
Amended Schedule of D.C.s

Service	RESIDENTIAL				NON-RESIDENTIAL	
	Single and Semi-Detached Dwelling	Other Multiples	Apartments - 2 Bedrooms +	Apartments - Bachelor and 1 Bedroom	(per sq.m. of Gross Floor Area)	(per Wind Turbine)
<b>Municipal Wide Services:</b>						
Services Related to a Highway	3,503	2,624	2,102	1,334	9.53	3,503
Fire Protection Services	1,409	1,056	846	537	3.83	1,409
Parks and Recreation Services	9,594	7,186	5,756	3,654	2.44	
<b>Total Municipal Wide Services</b>	<b>14,506</b>	<b>10,866</b>	<b>8,704</b>	<b>5,525</b>	<b>15.80</b>	<b>4,912</b>

By comparison to the charges presented at the April 10, 2024 D.C.B.S., the amended charge for a single and semi detached residential unit would decrease by \$1 (-0.5%) from \$14,574 to \$14,506.



### 3. Changes to the D.C.B.S.

Based on the foregoing, the following revisions are made to the pages within the June 10, 2024 D.C.B.S. Accordingly, the revised pages are appended to this report:

- Pages iv to vi – Re-issued to reflect changes in the gross capital costs, D.C. eligible costs, and calculated charge identified herein;
- Pages 5-2, 5-4, and Chapter 6 – Updated to reflect the changes identified in Section 2.1;
- Page 7-7 – Revised to reflect this addendum to the background study;
- Pages 8-4 and D-2 – Re-issued to reflect changes to the asset management plan and long-term operating and capital expenditures;
- Pages C-2 and C-3 – Re-issued to reflect the change in the cash-flow calculation of the charge
- Appendix F – Re-issued to reflect the change in the calculation of the charge

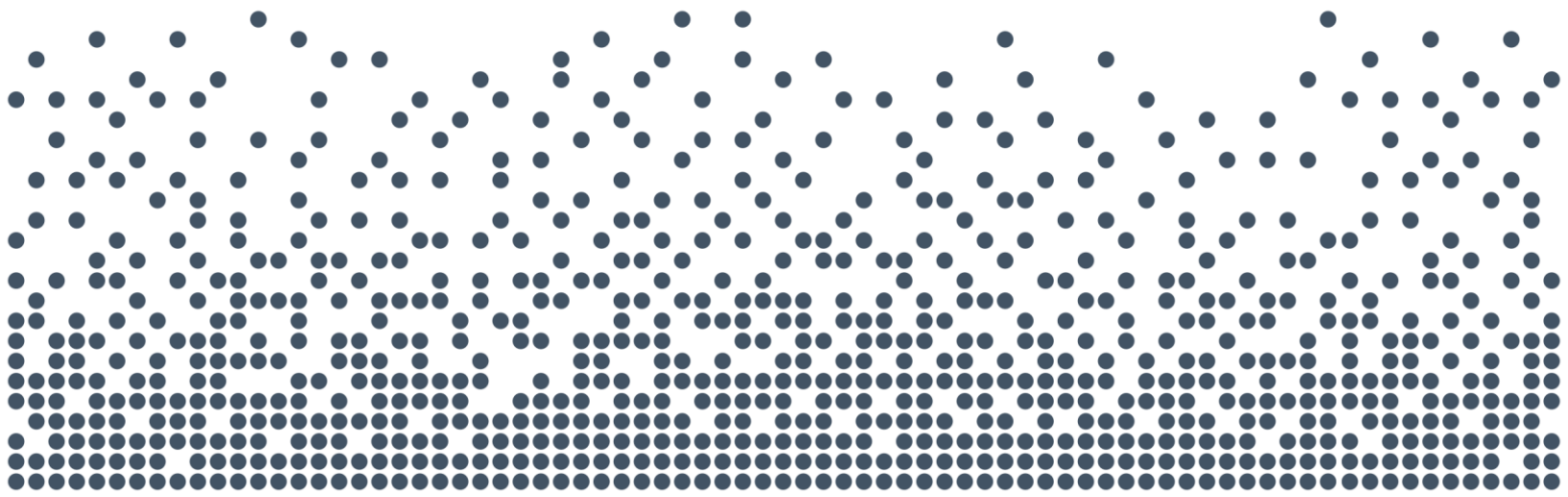


## 4. Process for Adoption of the D.C. By-law

The revisions provided herein form the basis for the D.C. by-law and will be incorporated into the D.C.B.S. to be provided to Council prior to Council's consideration and adoption of the proposed D.C. by-laws.

If Council is satisfied with the above noted changes to the D.C.B.S. and D.C. by-laws, then prior to by-law passage Council must:

- Approve the D.C.B.S., as amended;
- Determine that no further public meetings are required on the matter; and
- Adopt the new D.C. by-laws.



# Appendices





# Appendix A

## Amended Pages



Table ES-1  
Summary of Growth Forecast by Planning Period

Measure	10 Year 2024 to 2034
(Net) Population Increase	2,760
Residential Unit Increase	1,187
Non-Residential – Gross Floor Area Increase (sq.m.)	199,537

Source: Watson & Associates Economists Ltd. forecast 2024.

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

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

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

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

Summary of Expenditures Anticipated Over the Life of the By-laws	Expenditure Amount
Total Gross Capital Costs	\$71,585,000
Less: Benefit to Existing Development	\$19,829,000
Less: Post Planning Period Benefit	\$32,084,000
Less: Grants, Subsidies and Other Contributions	\$1,525,000
Less: Existing D.C. Reserve Funds	\$1,054,000
Net Costs to be Recovered from Development Charges	\$17,093,000

Based on the above table, the Town plans to spend \$71.6 million over the 10-year planning period of which \$17.1 million (24%) is recoverable from D.C.s. Of



the net \$17.1 million included in the calculation, \$13.9 million is recoverable from residential development and \$3.1 million from non-residential development. It is noted also that any exemptions or reductions in the charges would reduce this recovery further. This suggests that non-D.C. costs over the forecast period will total \$54.5 million. As part of the D.C. background study process we have undertaken an assessment of the D.C. revenue foregone that would occur based on current exemptions and reduction policies. This analysis suggests that the shortfall in D.C. revenue as a result of these policies would total \$7.9 million over the forecast period or 46% of D.C. recoverable costs<sup>1</sup>.

This report has undertaken a calculation of charges based on the anticipated development summarized in Table ES-1 and the future identified needs (presented in Table ES-2). Charges have been provided on a Town-wide basis for all services. The corresponding single detached unit charge is \$14,506. The non-residential charge is \$15.80 per sq.m. of building area. These rates would be reduced by 20% during the first year of the by-laws (i.e., \$11,605 per single detached unit and \$12.64 per sq.m. of building area) as per the Bill 23 requirements to reduce the charge during the first four years of the by-laws. The calculated schedule of charges is presented in Table ES-3 and the charges that would be imposed during the first year of the by-laws are presented in Table ES-4.

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



Table ES-3  
Calculated Schedule of Development Charges

Service	RESIDENTIAL				NON-RESIDENTIAL	
	Single and Semi-Detached Dwelling	Other Multiples	Apartments - 2 Bedrooms +	Apartments - Bachelor and 1 Bedroom	(per sq.m. of Gross Floor Area)	(per Wind Turbine)
<b>Municipal Wide Services:</b>						
Services Related to a Highway	3,503	2,624	2,102	1,334	9.53	3,503
Fire Protection Services	1,409	1,056	846	537	3.83	1,409
Parks and Recreation Services	9,594	7,186	5,756	3,654	2.44	
<b>Total Municipal Wide Services</b>	<b>14,506</b>	<b>10,866</b>	<b>8,704</b>	<b>5,525</b>	<b>15.80</b>	<b>4,912</b>

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

Service	RESIDENTIAL				NON-RESIDENTIAL	
	Single and Semi-Detached Dwelling	Other Multiples	Apartments - 2 Bedrooms +	Apartments - Bachelor and 1 Bedroom	(per sq.m. of Gross Floor Area)	(per Wind Turbine)
<b>Municipal Wide Services:</b>						
Services Related to a Highway	2,802	2,099	1,682	1,067	7.62	2,802
Fire Protection Services	1,127	845	677	430	3.07	1,127
Parks and Recreation Services	7,675	5,749	4,605	2,923	1.95	-
<b>Total Municipal Wide Services</b>	<b>11,605</b>	<b>8,693</b>	<b>6,963</b>	<b>4,420</b>	<b>12.64</b>	<b>3,930</b>



outstanding growth-related debt payments for road reconstruction and infrastructure improvements within Southwest Ingersoll. In total, \$10.9 million in gross capital costs of growth-related projects have been identified. \$2.5 million has been deducted as a benefit to existing development and \$2.3 million removed for growth-related costs that are of a benefit to growth beyond the 10-year forecast period. After deducting \$455,000 to account for the current D.C. reserve fund surplus, and deducting \$392,000 for the local service share of new roads, \$5.3 million of costs are included in the calculation of the charge.

These D.C. eligible costs are then attributed 64% to residential development and 36% to non-residential development based on the relationship of population to employment growth anticipated over the 10-year forecast period (i.e., 2,760 population and 1,572 employment). These growth-related projects and costs are detailed in Table 5-1.

### **5.2.2 Fire Protection Services**

Fire protection services in the Town are provided through three fire halls and two other fire facilities. Included within these five fire facilities are eight vehicles and 103 items of equipment. This total historical level of investment results in an average level of service of \$769 per capita over the past 15-years. When applied against the anticipated population growth over the 10-year forecast period (i.e., 2,760 net population growth including institutional population), this results in a maximum D.C. eligible amount of \$2.1 million that could be included in the calculation of the charge.

To provide service to new development over the 10-year forecast period, \$5.7 million in gross capital costs of growth-related projects have been identified which primarily include a new facility in South Ingersoll and a pumper truck. \$3.6 million has been deducted for growth-related costs that are of a benefit to growth beyond the 10-year forecast period. After adding \$103,000 to account for the current D.C. reserve fund deficit, \$2.1 million of costs are included in the calculation of the charge.

These D.C. eligible costs are then attributed 64% to residential development and 36% to non-residential development based on the relationship of population to employment growth anticipated over the 10-year forecast period (i.e., 2,760 population and 1,572 employment). These growth-related projects and costs are detailed in Table 5-2.



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

Prj. No	Increased Service Needs Attributable to Anticipated Development		Timing (year)	Gross Capital Cost Estimate (2024\$)	Post Period Benefit	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
							Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 64%	Non-Residential Share 36%
	2024-2033										
	<b>Roads</b>			-	-	-	-		-	-	-
1	NPV Principal - King Street West Reconstruction		2024-2025	160,265	-	160,265	96,200		64,065	41,001	23,063
2	NPV Interest - King Street West Reconstruction		2024-2025	10,095	-	10,095	6,100		3,995	2,557	1,438
	<b>New Roads</b>										
3	South of Clarke Road	New residential collector road (450 m)	2024-2033	871,380	154,300	717,080		392,000	325,080	208,051	117,029
	<b>New Upgrades</b>										
4	Union Road west of Culloden	Upgrade from local to collector (775 m)	2024-2033	877,560	252,600	624,960	93,000		531,960	340,454	191,506
5	Union Road between Culloden & Curry	Upgrade from local to collector (700 m)	2024-2033	793,100	228,300	564,800	84,000		480,800	307,712	173,088
6	Curry Road between Union and Plank	Upgrade from local to collector (2460 m)	2024-2033	2,784,090	801,300	1,982,790	295,200		1,687,590	1,080,058	607,532
7	Wallace Line (& Thompson Rd)	Upgrade from local to collector (3400 m)	2024-2033	2,246,700	226,900	2,019,800	1,542,000		477,800	305,792	172,008
8	Clarke Road east of Plank Line	Upgrade from rural to minor arterial cross section (725 m)	2024-2033	1,981,720	538,200	1,443,520	310,000		1,133,520	725,453	408,067
	<b>Rail Crossings</b>										
9	Curry Road	Active Crossing (flashing lights and bells)	2024-2033	167,900	48,700	119,200	16,800		102,400	65,536	36,864
10	Thomas Road west of Wallace Line	Active Crossing (flashing lights and bells)	2024-2033	167,900	48,700	119,200	16,800		102,400	65,536	36,864
	<b>Public Works</b>			-	-	-	-		-	-	-
11	Salt Brine Tankage & Containment		2025-2026	51,500	-	51,500	41,200		10,300	6,592	3,708
12	Salt Storage Expansion		2025	103,000	-	103,000	-		103,000	65,920	37,080
13	Public Works Garage Addition (2 Bays)		2024-2029	705,600	-	705,600	-		705,600	451,584	254,016
				-	-	-	-		-	-	-
	Reserve Fund Adjustment			-	-	-	-		(454,654)	(290,979)	(163,676)
				-	-	-	-		-	-	-
	<b>Total</b>			<b>10,920,810</b>	<b>2,299,000</b>	<b>8,621,810</b>	<b>2,501,300</b>	<b>392,000</b>	<b>5,273,856</b>	<b>3,375,268</b>	<b>1,898,588</b>



# Chapter 6

## D.C. Calculation



## 6. D.C. Calculation

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

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

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

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

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

Table 6-3 compares the Town's existing charges to the charges proposed herein in Table 6-2 (i.e., fully calculated and year 1 D.C.), for a single detached residential dwelling unit and per sq.m. of G.F.A. for non-residential development. The year 1 charges are \$11,605 for a single detached residential dwelling unit, and \$12.64 per





sq.m. of non-residential G.F.A. The year 1 residential charges for a single detached dwelling unit represent a 137% increase (+ \$6,715) over the current charges of \$4,890. The year 1 non-residential charges per sq.m. represent an 18% decrease (- \$2.87) over the current charges of \$15.51 per sq.m. The Town does not currently impose D.C.s on non-residential development.

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

SERVICE/CLASS	2024\$ D.C.-Eligible Cost		2024\$ D.C.-Eligible Cost	
	Residential	Non-Residential	S.D.U.	per sq.m.
1. Services Related to a Highway	\$ 3,375,268	\$ 1,898,588	\$ 3,498	\$ 9.52
2. Fire Protection Services	1,358,980	764,426	1,408	3.83
3. Parks and Recreation Services	9,211,096	484,795	9,546	2.43
<b>TOTAL</b>	<b>\$13,945,343</b>	<b>\$3,147,809</b>	<b>\$14,452</b>	<b>15.78</b>
D.C.-Eligible Capital Cost	\$13,945,343	\$3,147,809		
10-Year Gross Population/GFA Growth (sq.m.)	2,807	199,537		
<b>Cost Per Capita/Non-Residential GFA (sq.ft.)</b>	<b>\$4,968.06</b>	<b>\$15.78</b>		
<b>By Residential Unit Type</b>	<b>P.P.U.</b>			
Single and Semi-Detached Dwelling	2.909	\$14,452		
Other Multiples	2.179	\$10,825		
Apartments - 2 Bedrooms +	1.745	\$8,672		
Apartments - Bachelor and 1 Bedroom	1.108	\$5,505		
Special Care/Special Dwelling Units	1.100	\$5,465		

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

Service	RESIDENTIAL				NON-RESIDENTIAL	
	Single and Semi-Detached Dwelling	Other Multiples	Apartments - 2 Bedrooms +	Apartments - Bachelor and 1 Bedroom	(per sq.m. of Gross Floor Area)	(per Wind Turbine)
<b>Municipal Wide Services:</b>						
Services Related to a Highway	3,503	2,624	2,102	1,334	9.53	3,503
Fire Protection Services	1,409	1,056	846	537	3.83	1,409
Parks and Recreation Services	9,594	7,186	5,756	3,654	2.44	
<b>Total Municipal Wide Services</b>	<b>14,506</b>	<b>10,866</b>	<b>8,704</b>	<b>5,525</b>	<b>15.80</b>	<b>4,912</b>



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

**Residential (Single Detached) Comparison**

Service	Current	Calculated (2024\$)	Change (\$)	Change (%)
<b>Municipal Wide Services:</b>				
Services Related to a Highway	4,030	3,503	(527)	-13%
Fire Protection Services	403	1,409	1,007	250%
Parks and Recreation Services	270	9,594	9,323	3449%
Growth-Related Studies	187	-	(187)	-100%
<b>Total Municipal Wide Services</b>	<b>4,890</b>	<b>14,506</b>	<b>9,616</b>	<b>197%</b>
<b>Year 1 Charge (80% of Full Charge)</b>	<b>4,890</b>	<b>11,605</b>	<b>6,715</b>	<b>137%</b>

**Non-Residential (per sq.m.) Comparison**

Service	Current	Calculated (2024\$)	Change (\$)	Change (%)
<b>Municipal Wide Services:</b>				
Services Related to a Highway	13.40	9.53	(3.87)	-29%
Fire Protection Services	1.34	3.83	2.49	186%
Parks and Recreation Services	0.18	2.44	2.27	1290%
Growth-Related Studies	0.60	-	(0.60)	-100%
<b>Total Municipal Wide Services</b>	<b>15.51</b>	<b>15.80</b>	<b>0.29</b>	<b>2%</b>
<b>Year 1 Charge (80% of Full Charge)</b>	<b>15.51</b>	<b>12.64</b>	<b>(2.87)</b>	<b>-18%</b>



the capital investments being financed by Town-wide D.C.s. The implementation of area specific D.C.s could result in varying D.C.s across the municipality, which may impact the ability to attract investment into parts of the community.

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

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

## **7.4 Other D.C. By-law Provisions**

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**It is recommended that:**

### ***7.4.1 Categories of Services for Reserve Fund and Credit Purposes***

It is recommended that the Town's D.C. collections be contributed into three (3) separate reserve funds, including:

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

### ***7.4.2 By-law In-force Date***

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

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

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



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

	2033 (Total)
<b>Expenditures (Annualized)</b>	
Annual Debt Payment on Non-Growth Related Capital <sup>1</sup>	\$1,451,532
Annual Debt Payment on Post Period Capital <sup>2</sup>	\$2,360,797
<b>Lifecycle:</b>	
Annual Lifecycle - Municipal-wide Services	\$843,918
<b>Incremental Operating Costs (for D.C. Services)</b>	\$1,436,664
<b>Total Expenditures</b>	<b>\$5,248,994</b>
<b>Revenue (Annualized)</b>	
Total Existing Revenue <sup>3</sup>	\$28,654,973
Incremental Tax and Non-Tax Revenue (User Fees, Fines, Licences, etc.)	\$3,242,901
<b>Total Revenues</b>	<b>\$31,897,874</b>

<sup>1</sup> Non-Growth Related component of Projects

<sup>2</sup> Interim Debt Financing for Post Period Benefit

<sup>3</sup> As per Sch. 10 of FIR



## Appendix D: Long-Term Capital and Operating Cost Examination

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

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

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

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

SERVICE/CLASS		ANNUAL LIFECYCLE EXPENDITURES	ANNUAL OPERATING EXPENDITURES	TOTAL ANNUAL EXPENDITURES
1.	Services Related to a Highway	291,501	369,561	661,062
2.	Fire Protection Services	96,331	233,115	329,446
3.	Parks and Recreation Services	456,086	833,988	1,290,075
<b>Total</b>		<b>843,918</b>	<b>1,436,664</b>	<b>2,280,582</b>



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

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. M. of Gross Floor Area	\$9.529	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		per sq.m. per Year Inflated at (3%) Starting in 2025			D.C. Reserve Fund Interest Earnings /(Cost)	
2024	163,676	228,883	228,883		19,954	9.529	190,132	124,925	1,443	126,368
2025	126,368	267,817	275,851		19,954	9.814	195,836	46,352	864	47,216
2026	47,216	218,486	231,792		19,954	10.109	201,711	17,135	322	17,456
2027	17,456	216,632	236,719		19,954	10.412	207,762	(11,501)	30	(11,471)
2028	(11,471)	216,632	243,821		19,954	10.725	213,995	(41,298)	(792)	(42,089)
2029	(42,089)	216,632	251,136		19,954	11.046	220,415	(72,810)	(1,723)	(74,534)
2030	(74,534)	174,296	208,118		19,954	11.378	227,027	(55,625)	(1,952)	(57,577)
2031	(57,577)	174,296	214,362		19,954	11.719	233,838	(38,101)	(1,435)	(39,536)
2032	(39,536)	174,296	220,793		19,954	12.071	240,853	(19,476)	(885)	(20,361)
2033	(20,361)	174,296	227,416		19,954	12.433	248,079	301	(301)	0
<b>Total</b>		<b>2,062,264</b>	<b>2,338,891</b>	<b>0</b>	<b>199,537</b>		<b>2,179,646</b>		<b>-4,431</b>	



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

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Population Growth	\$484.49	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per Capita per Year Inflated at (3%) Starting in 2025			D.C. Reserve Fund Interest Earnings/ (Cost)	
2024	(65,927)	129,305	129,305		281	484.49	135,995	(59,237)	(1,877)	(61,115)
2025	(61,115)	129,305	133,184		281	499.02	140,075	(54,224)	(1,730)	(55,954)
2026	(55,954)	129,305	137,180		281	513.99	144,278	(48,856)	(1,572)	(50,428)
2027	(50,428)	129,305	141,295		281	529.41	148,606	(43,118)	(1,403)	(44,521)
2028	(44,521)	129,305	145,534		281	545.29	153,064	(36,991)	(1,223)	(38,214)
2029	(38,214)	129,305	149,900		281	561.65	157,656	(30,458)	(1,030)	(31,488)
2030	(31,488)	129,305	154,397		281	578.50	162,386	(23,500)	(825)	(24,325)
2031	(24,325)	129,305	159,029		281	595.86	167,257	(16,097)	(606)	(16,703)
2032	(16,703)	129,305	163,800		281	613.73	172,275	(8,228)	(374)	(8,602)
2033	(8,602)	129,305	168,714		281	632.15	177,443	127	(127)	0
<b>Total</b>		<b>1,293,053</b>	<b>1,482,340</b>	<b>0</b>	<b>2,807</b>		<b>1,559,035</b>		<b>-10,768</b>	

Note: Numbers may not add due to rounding



# Appendix F

## Proposed Development Charge By-law



## Town of Ingersoll

### By-Law No. XXXX-2024

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

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

**AND WHEREAS** Council has before it a report entitled “Development Charges Background Study” (the “Study”), the Town of Ingersoll hereinafter referred to as the “Town”, dated April 10, 2024 by Watson & Associates Economists Ltd., wherein it is indicated that the Development of any land within the Town will increase the need for Services as defined herein;

**AND WHEREAS** Council gave notice to the public and held a public meeting pursuant to section 12 of the Act on May 13, 2024 prior to and at which the Study and the proposed Development Charge by-law were made available to the public in accordance with the Act and regulations thereto and Council heard comments and representations from all persons who applied to be heard (the “Public Meeting”);

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

**AND WHEREAS** by approval of the Study, dated April 10, 2024, Council has indicated its intent that the future excess capacity identified in the Study, shall be paid for by the development charges or other similar charges.

#### **NOW THEREFORE THE COUNCIL OF THE TOWN OF INGERSOLL ENACTS AS FOLLOWS:**

##### **1. DEFINITIONS**

In this by-law,

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

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

- (b) to improve land;
- (c) to acquire, lease, construct or improve buildings and structures;
- (d) to acquire, lease, construct or improve facilities including (but not limited to),
  - (i) furniture and equipment, other than computer equipment; and
  - (ii) material acquired for circulation, reference or information purposes by a library board within the meaning of the *Public Libraries Act*;
- (e) rolling stock with an estimated useful life of seven years or more;
- (f) interest on money borrowed to pay for costs in (a) to (e);

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

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

accommodation facilities; gift shops; contractors shops; services related to grooming, boarding, or breeding of household pets; and alcohol or cannabis production facilities;

- (17) **"Grade"** means the average level of finished ground adjoining a Building or structure at all exterior walls;
- (18) **"Gross Floor Area"** means the total floor area measured between the outside of exterior walls, or between the outside of exterior walls and the centre line of party walls dividing the Building from another Building, of all floors above the average level of finished ground adjoining the Building at its exterior walls;
- (19) **"Industrial Building"** means a Building used for or in connection with,
- (a) manufacturing, producing, processing, storing or distributing something;
  - (b) research or development in connection with manufacturing, producing or processing something;
  - (c) retail sales by a manufacturer, producer or processor of something they manufactured, produced or processed, if the retail sales are at the site where the manufacturing, production, or processing takes place;
  - (d) office or administrative purposes, if they are;
    - (i) carried out with respect to manufacturing, producing, processing, storage or distributing of something, and
    - (ii) in or attached to the Building or structure used for that manufacturing, producing, processing, storage or distribution;

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

- (20) **"Institutional Development"** means development of a Building or structure intended for use,
- (a) as a long-term care home within the meaning of subsection 2(1) of the *Long-Term Care Homes Act, 2007*;
  - (b) as a retirement home within the meaning of subsection 2(2) of the *Retirement Homes Act, 2010*;
  - (c) by any of the following post-secondary institutions for the objects of the institutions:

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

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

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

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

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

- (41) **“Stacked Townhouse Dwelling”** means a Building, other than a Row Townhouse or Back to Back Townhouse, containing at least 3 Dwelling Units; each Dwelling Unit separated from the other vertically and/or horizontally and each Dwelling Unit having a separate entrance to grade;
- (42) **“Temporary Building or Structure”** means a Building or structure constructed or erected or placed on land for a continuous period not exceeding twelve months, or an addition or alteration to a Building or structure that has the effect of increasing the total floor area thereof for a continuous period not exceeding twelve months;
- (43) **“Temporary Dwelling Unit”** means a Dwelling Unit, which is:
- (a) designed to be portable (e.g. mobile home);
  - (b) clearly ancillary to, and fully detached from, an existing permanent Dwelling Unit located on the same lot;
  - (c) only permitted to be in place for a limited period of time; and
  - (d) subject to an agreement with the Area Municipality specifying the maximum period of time the Dwelling Unit is to be permitted and any other matters that may be deemed necessary or appropriate by the Area Municipality, such as installation, maintenance and removal provisions, financial security requirements and restrictions on occupancy;
- (44) **“Total Floor Area”** means, the sum total of the total areas of all floors in a Building or structure whether at above or below grade measured between the exterior faces of the exterior walls of the building or structure or from the centre line of a common wall separating two uses or from the outside edge of a floor where the outside edge of the floor does not meet an exterior or common wall, and;
- (a) includes the floor area of a mezzanine, atrium, or air supported structure, and the space occupied by interior wall partitions;
  - (b) excludes those areas used exclusively for parking garages or structures; and
  - (c) where a Building or structure does not have any walls, the total floor area of the building or structure shall be the total of the area of all floors including the ground floor that are directly beneath the roof of the Building or structure;
- (45) **“Wind Turbine”** means any wind energy conversion system with a nameplate generating capacity greater than 300 kilowatts, that converts wind energy into electricity for sale to an electrical utility or intermediary.



## **2. CALCULATION OF DEVELOPMENT CHARGES**

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

## **3. APPLICABLE LANDS**

- (1) Subject to the exceptions and exemptions described in the following subsections, this by-law applies to all lands in the Town, whether or not the land or use is exempt from taxation under section 3 of the *Assessment Act*, R.S.O. 1990, c.A.31, as amended.
- (2) This by-law shall not apply to land that is owned by and used for the purposes of:
  - (a) a Board of Education;

- (b) any municipality or Local Board thereof;
  - (c) a Place of Worship exempt under s.3 of the *Assessment Act*, R.S.O. 1990, c. A31, as amended;
  - (d) a Public Hospital under the *Public Hospitals Act*, R.S.O. 1990, c. P.40, as amended;
  - (e) land vested in or leased to a university that receives regular and ongoing operating funds from the government for the purposes of post-secondary education if the Development in respect of which Development Charges would otherwise be payable is intended to be occupied and used by the university.
- (3) This by-law shall not apply to:
- (a) Farm Buildings as defined herein;
  - (b) Non-Residential Uses as defined herein, excluding Wind Turbines;
  - (c) Private Schools as defined herein;
  - (d) Temporary Buildings or structures as defined herein;
  - (e) Affordable Housing as defined herein;
  - (f) Temporary Dwelling Units as defined herein;
  - (g) Long-Term Care home, as defined herein;
  - (h) Lands shown in Schedule "C". For greater certainty, these lands are designated as "Central Business District" and "Entrepreneurial District" in the County of Oxford Official Plan, Schedule I-1.
  - (i) Notwithstanding any other provision of this by-law, no Development Charge is payable with respect to an enlargement of the Gross Floor Area of an existing Industrial Building where the Gross Floor Area is enlarged by 50 percent or less. If the Gross Floor Area of an existing Industrial Building is enlarged by greater than 50 percent, the amount of the Development Charge payable in respect of the enlargement is the amount of the Development Charge that would otherwise be payable multiplied by Gross Floor Area created that is greater than 50% of the existing Gross Floor Area:
    - (i) notwithstanding subsection 3 (3) (i), the exemption for an existing Industrial Building shall be applied to a maximum of fifty percent (50%) of the Gross Floor Area before the first enlargement for which an exemption from the payment of

Development Charges was granted pursuant to this by-law or its predecessor.

- (ii) The Total Floor Area of an existing Industrial Building is enlarged where there is a bona fide increase in the size of the existing Industrial Building, the enlarged area is attached to the existing Industrial Building, there is a direct means of ingress and egress from the existing Industrial Building to and from the enlarged area for persons, goods and equipment and the existing Industrial Building and the enlarged area are used for or in connection with an Industrial purpose as set out in subsection 1(1) of the Regulation. Without limiting the generality of the foregoing, the exemption in this section shall not apply where the enlarged area is attached to the existing Industrial Building by means only of a tunnel, bridge, canopy, corridor, or other passageway, or through a shared below grade connection such as a service tunnel, foundation, footing or parking facility.

#### **4. RULES WITH RESPECT TO EXEMPTIONS FOR INTENSIFICATION OF HOUSING**

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

Units and no other Building or structure ancillary to the existing or new Single Detached Dwelling, Semi-Detached Dwelling, or Row-Townhouse Dwelling contains any residential Dwelling Units; or

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

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

- (1) Subject to subsection 5 (2), Development Charges shall be calculated and collected in accordance with the provisions of this by-law and be imposed on land to be developed for Residential and Non-Residential Use, where, the Development requires;
- (a) the passing of a zoning by-law or an amendment thereto under section 34 of the *Planning Act*, R.S.O. 1990, c.P.13;
  - (b) the approval of a minor variance under section 45 of the *Planning Act*, R.S.O. 1990, c.P.13;
  - (c) conveyance of land to which a by-law passed under subsection 50 (7) of the *Planning Act*, R. S.O. 1990, c.P.13 applies;
  - (d) the approval of a plan of subdivision under section 51 of the *Planning Act*, R.S.O. 1990, c.P.13;
  - (e) a consent under section 53 of the *Planning Act*, R.S.O. 1990, c.P.13;
  - (f) the approval of a description under section 9 of the *Condominium Act*, S.O. 1998, c.9, as amended; or
  - (g) the issuing of a permit under the *Building Code Act*, 1992, S.O. 1992, c.23, as amended in relation to a Building or structure.
- (2) Subsection 5 (1) shall not apply in respect to:

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

## **6. LOCAL SERVICE INSTALLATION**

- (1) Nothing in this by-law prevents Council from requiring, as a condition of an agreement under section 51 or 53 of the *Planning Act* that the Owner, at his or her own expense, shall install or pay for such Local Services, within the Plan of Subdivision or within the area to which the plan relates, as Council may require.

## **7. MULTIPLE CHARGES**

- (1) Where two or more of the actions described in subsection 5 (1) are required before land to which a Development Charge applies can be developed, only

one Development Charge shall be calculated and collected in accordance with the provisions of this by-law, as prescribed in section 5.

- (2) Notwithstanding subsection 7 (1), if two or more of the actions described in subsection 5 (1) occur at different times, and if the subsequent action has the effect of a net increase in the number of Residential Dwelling Units and/or a net increase in the amount of Non-Residential Gross Floor Area, additional Development Charges shall be calculated and collected in accordance with the provisions of this by-law.

## **8. SERVICES IN LIEU**

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

## **9. FRONT-ENDING AGREEMENTS**

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

## **10. DEMOLITION AND CONVERSION CREDITS FOR REDEVELOPMENT OF LAND**

- (1) If a Development involves the demolition of and replacement of all or part of a Building or structure, or the conversion from one principal use to another, a credit shall be allowed, provided that the land was improved by occupied structures, or structures capable of being occupied without structural improvement, within the five years prior to the issuance of the building permit, and the building permit has been issued for the development within five years from the date the demolition permit has been issued; and;

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

## **11. RESERVE FUNDS**

- (1) Monies received from payment of Development Charges under this by-law shall be maintained in a separate reserve fund for each Service category set out in Schedule "A".
- (2) Monies received for the payment of Development Charges shall be used only in accordance with the provisions of section 35 of the Act.
- (3) Council directs the Town Treasurer to divide the reserve fund created hereunder into separate accounts in accordance with the Service categories set out in Schedule "A" to which the Development Charge payments, together interest earned thereon, shall be credited.

- (4) Where any Development Charge, or part thereof, remains unpaid after the due date, the amount unpaid shall be added to the tax roll for the property on which the Development occurred and shall be collected as taxes.
- (5) Where any unpaid Development Charges are collected as taxes under subsection 13 (4), the monies so collected shall be credited to the development charge reserve funds referred to in subsection 13 (1).
- (6) The Town Treasurer shall in each year commencing in 2025 for the 2024 year, furnish to Council a statement in respect of the reserve funds established hereunder for the prior year, containing the information set out in section 12 of O. Reg. 82/98.

#### **12. BY-LAW AMENDMENT OR APPEAL**

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

#### **13. BY-LAW INDEXING**

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

#### **14. SEVERABILITY**

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



**15. BY-LAW ADMINISTRATION**

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

**16. SCHEDULES TO THE BY-LAW**

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

Schedule A – Schedule of Municipal Services

Schedule B1 – Schedule of Development Charges – Services Related to a Highway

Schedule B2 – Schedule of Development Charges – Fire Protection Services

Schedule B3 – Schedule of Development Charges – Parks and Recreation Services

Schedule C – Schedule of Lands exempt from the Town-Wide Development Charge By-law-2024

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

**17. DATE BY-LAW EFFECTIVE**

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

**18. EXISTING BY-LAW REPEAL**

- (1) By-law 19-5057 as amended by By-law 21-5131 is repealed on the date this by-law comes into effect.

**19. SHORT TITLE**

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

**READ a first and second time this 10<sup>th</sup> day of June, 2024.**

**READ a third time and finally passed in Open Council this 10<sup>th</sup> day of June, 2024.**

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MAYOR

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CLERK

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

**DESIGNATED MUNICIPAL SERVICES UNDER THIS BY-LAW**

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

**SCHEDULE “B1”  
TO BY-LAW NO. XXXX-2024**

**SCHEDULE OF DEVELOPMENT CHARGES – SERVICES RELATED TO A HIGHWAY**

Service	RESIDENTIAL				NON-RESIDENTIAL	
	Single and Semi-Detached Dwelling	Other Multiples	Apartments - 2 Bedrooms +	Apartments - Bachelor and 1 Bedroom	(per sq.m. of Gross Floor Area)	(per Wind Turbine)
Services Related to a Highway	3,503	2,624	2,102	1,334	9.53	3,503

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

**SCHEDULE OF DEVELOPMENT CHARGES – FIRE PROTECTION SERVICES**

Service	RESIDENTIAL				NON-RESIDENTIAL	
	Single and Semi-Detached Dwelling	Other Multiples	Apartments - 2 Bedrooms +	Apartments - Bachelor and 1 Bedroom	(per sq.m. of Gross Floor Area)	(per Wind Turbine)
Fire Protection Services	1,409	1,056	846	537	3.83	1,409

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

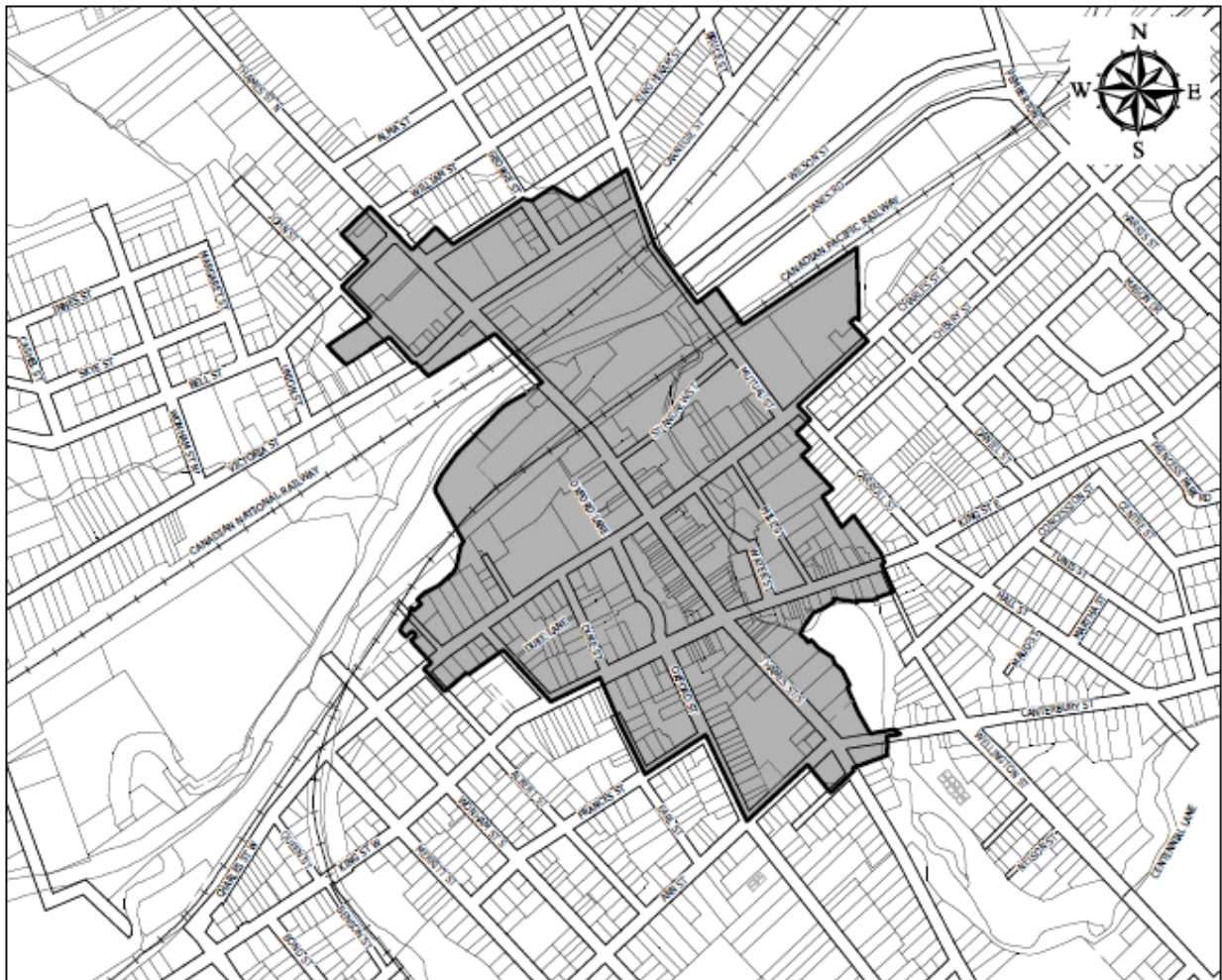
**SCHEDULE OF DEVELOPMENT CHARGES – PARKS AND RECREATION SERVICES**


Service	RESIDENTIAL				NON-RESIDENTIAL	
	Single and Semi-Detached Dwelling	Other Multiples	Apartments - 2 Bedrooms +	Apartments - Bachelor and 1 Bedroom	(per sq.m. of Gross Floor Area)	(per Wind Turbine)
Parks and Recreation Services	9,594	7,186	5,756	3,654	2.44	-

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

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

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



 LANDS TO WHICH THE BY-LAW DOES NOT APPLY