



City of Hamilton

GENERAL ISSUES COMMITTEE ADDENDUM

Meeting #: 21-002(j)
Date: February 25, 2021
Time: 9:30 a.m.
Location: Due to the COVID-19 and the Closure of City Hall

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Stephanie Paparella, Legislative Coordinator (905) 546-2424 ext. 3993

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INFORMATION REPORT

TO:	Mayor and Members General Issues Committee
COMMITTEE DATE:	February 25, 2021
SUBJECT/REPORT NO:	Considerations to Implement a Vacant Home Tax in Hamilton (FCS21017) (City Wide)
WARD(S) AFFECTED:	City Wide
PREPARED BY:	Gloria Rojas (905) 546-2424 Ext. 6247
SUBMITTED BY:	Brian McMullen Director, Financial Planning, Administration and Policy Corporate Services Department
SIGNATURE:	

COUNCIL DIRECTION

Council at its meeting of December 11, 2019 approved GIC Report 19-026 from its meeting on December 9, 2019 and the following motion:

Feasibility of the Municipality Imposing a Tax Fee or Charge to the Owners of Vacant Properties (Item 12.1)

“Staff was directed to review the feasibility of the municipality imposing a tax, fee or charge to the owners of vacant residential properties to encourage occupation of those properties, and report back to the General Issues Committee during the 2021 Capital Budget process”.

INFORMATION

Report FCS21017 presents information on the implications of imposing a vacant home tax in the City of Hamilton. It addresses legal considerations of a tax or user fee or charge, the purpose of the Vacant Home Tax, potential financial impacts, considerations to define and identify vacant homes and the process taken by the cities of Toronto and Vancouver to impose a Vacant Home Tax (“VHT”).

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Legal Considerations

Part IX.1 of the *Municipal Act, 2001* contains provisions permitting municipalities to impose a tax for vacant units that are classified in the residential property class and that are taxable under that Act for municipal purposes. To be able to impose such tax, a municipality must be designated by regulation.

Currently, the only municipality in Ontario that has the power to impose the tax is the City of Toronto, through the *City of Toronto Act, 2006*. In November 2020, City of Toronto staff presented a report recommending the implementation of a Vacant Home Tax (“VHT”) commencing in the 2022 taxation year. The only other municipality in Canada currently charging a similar tax is the City of Vancouver which implemented the Empty Homes Tax (“EHT”) in 2017.

Both Toronto and Vancouver have conducted extensive consultation with property owners and renters and have engaged subject matter experts in real estate, technology and legal matters in order to define their approach to the VHT and EHT, respectively.

The *Municipal Act, 2001* does not authorize designated municipalities to impose a fee or charge in respect of vacant residential units. A municipality’s authority to impose a fee or charge is found in Section 391 of the *Municipal Act, 2001* which permits a fee or charge only in the following circumstances:

- a) for services or activities provided or done by or on behalf of it;
- b) for costs payable by it for services or activities provided or done by or on behalf of any other municipality or any local board; and
- c) for the use of its property including property under its control.

If the Council of the City of Hamilton would like to impose a VHT, the first step would be to submit a request to the Minister of Finance that the City be designated under Part IX.1 of the *Municipal Act, 2001*. Other provisions needed to impose the tax include a by-law passed in the year to which it relates stating the tax rate, definition of a vacant home, exemptions, rebates, as well as, audit and inspections powers.

It is worth noting that the effect of a VHT will not be immediate and significant lead time is required to effectively implement it since all the features of the VHT will need to be clearly defined – the administrative, IT and audit functions will have to be developed and the public will have to be informed and educated on the tax.

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Purpose of the Tax

Under *Ontario's Fair Housing Plan* of 2017, the Province announced a series of measures to address a number of housing issues including permitting designated municipalities to impose a tax on vacant homes in order to “encourage property owners to sell unoccupied units or rent them out, to address concerns about residential units potentially being left vacant by speculators”.

A tax on vacant houses is, therefore, designed primarily as a housing tool rather than a revenue tool. The main objective of implementing a VHT is to encourage owners to rent out empty properties in order to increase the supply and affordability of housing.

In practice, whether a VHT could achieve the objective of increasing the availability and affordability of housing is still unclear. In Vancouver, data suggests that many of the taxed vacant houses were properties which assessment was higher than the average and could not be classified as affordable housing units. An important design feature of a VHT is, therefore, the monitoring and measuring of the number and type of properties that transition from unoccupied to the rental or affordable market.

Regarding the availability of housing in Hamilton, according to the Rental Market Report released on December 2020 by the Canada Mortgage and Housing Corporation (CMHC), the overall vacancy rate in the Hamilton Census Metropolitan Area is 3.9% and the average monthly rent is \$1,133. The report concludes that:

“Greater competition from new student housing and more condominium rentals, as well as a greater number of renters transitioning into homeownership, led to a higher vacancy rate. The average rent increase in apartment structures surveyed in both 2018 and 2019 was 5.3%. Despite a higher number of vacancies this year, options were limited enough for asking rents on vacant units to be significantly higher than rents on occupied units.”

The 3.9% vacancy rate is for both the primary and secondary markets. The primary rental market only includes rental units in privately-initiated apartment structures containing at least three rental units. The secondary rental market covers rental dwellings that were not originally purpose-built for the rental market, including rental condominiums.

A secondary outcome of the VHT would be additional revenue for the municipality. In furthering the alignment of the VHT with the goals of increased housing supply and affordability, both Toronto and Vancouver are proposing to use the net revenue from this tax to fund affordable housing initiatives.

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Potential Financial Impact

The financial impact would depend on the number of properties subject to the VHT and, in fact, identifying vacant units is the biggest challenge for the implementation of the tax.

According to the study “A Review of Issues to be Considered for the Taxation of Vacant Homes in Toronto”, prepared by KPMG for the City of Toronto in March 2020 and updated in November 2020, the number of vacant homes in Toronto is unknown, at this time, but assuming that 1% of the housing stock is vacant and assuming a 1% tax, the gross revenue could be between \$55 M and \$66 M. Toronto also estimates that implementation costs could be between \$10 M to \$13 M over a two-year period. Some of the implementation costs relate to the development of a payment and reporting system, public awareness campaigns, business support, technical and professional services and hardware and software costs.

As part of the ongoing operations, Toronto will also need to hire staff to take care of the tax administration, review and compliance, appeals and dispute resolutions, communications, IT support and maintenance, a call centre and maintenance.

According to the same study, Vancouver raised \$38 M in 2017 and \$39.8 M in 2018. Implementation costs were \$7.4 M and annual administration costs are \$2.9 M.

Given the differences in size and housing market availability and affordability between the City of Hamilton and Toronto and Vancouver staff expect that the VHT would yield significantly different financial impacts. The City would face the same issue of difficulty in identifying vacant units.

Applying the same method used by the City of Toronto for a high-level estimate, Hamilton would have approximately 1,765 vacant units (1% of the total 176,500 residential units). Based on an average assessment of \$381,000 and a 1.0% tax rate, Hamilton could receive revenues of approximately \$6.7 M. Based on a 3.0% tax rate, the revenue could reach up to \$20.2 M. Implementation and operating costs will have to be carefully examined in order to determine if the implementation of the tax is financially sound.

While the desired outcome of the VHT is to increase the availability of housing, if the VHT is effectively moving vacant homes into occupied homes, this will result in a decreasing revenue from this source over time.

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Defining and Identifying “Vacant Home”

According to Ontario’s legislation, the VHT can only be imposed to properties in the residential property class, which includes condominium units. Rental apartment units and vacant land would not be subject to the tax.

Vancouver’s definition of “vacant” is a property that has been unoccupied for more than six months during the previous calendar year. The six months of vacancy do not need to be continuous nor does the occupant need to be the same occupant over the six-month period. Occupancy must occur in periods of at least 30 consecutive days or more and it is not enough that the property was simply available for occupation (i.e. listed as a short-term rental).

Toronto is considering a similar definition as this period of time acknowledges circumstances for which an individual may spend an extended period of time outside of their home such as work or study obligations or spending time at seasonal properties (cottage, warmer climates). Also, as a reference point, Ontario residents may be temporarily outside of the country for no more than 212 days in a 12-month period in order to maintain Ontario Health Insurance Plan (OHIP) coverage.

Acknowledging that there may be some special circumstances for a home to be vacant for an extended period of time, Toronto is considering exemptions to the VHT. Some possible exemptions are:

- Vacancy due to renovations
- Vacancy due to court order
- Vacancy due to strata rental restrictions
- Owner is deceased
- Owner or resident is undergoing supportive care
- Ownership changed during the calendar year

Identifying vacant units is the most challenging piece for the implementation of the VHT. Data from hydro or meter readings cannot be used due to privacy restrictions.

Statistics Canada provides a count of total dwellings and private dwellings occupied by usual residents. However, the definition of private dwelling includes rental apartments which are not covered under the legislation. The Canada Mortgage and Housing Corporation report previously referred also includes apartment rentals and, therefore, these two sets of data overstate the number of units that could be subject to the VHT.

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Vancouver has opted for a mandatory self-declaration where all residential property owners are required to make a declaration on the status of the property on the preceding year. If no declaration is made, the property is deemed vacant. Substantial penalties have been put in place to deter property owners to make false declarations. Toronto is considering either the “Universal Declaration” approach, where all residential property owners are required to make a declaration or the “Self-identification” approach, where only residential property owners with vacant properties are required to make a declaration.

While the Universal Declaration approach would likely result in a relatively low evasion rate, it requires a significant administrative effort in terms of day-to-day operations, as well as, audit and compliance and it also requires an extensive public education and awareness campaign. The Self-identification approach requires a lower administrative effort but has a higher risk of avoidance and also requires more education / public awareness and a higher level of enforcement.

Other Tax Design Features

Ontario’s legislation requires that a designated municipality prepare an annual by-law stating the definition of vacant home, exemptions, the tax rate, rebates, as well as, audit and inspections’ powers. Appendix “A” to Report FCS21017 summarizes Toronto’s and Vancouver’s approach to the design of the VHT / EHT.

Measuring Effectiveness

In order to measure the effectiveness of the VHT, annual reporting and monitoring of the annual declarations must be built into the design of the tax while keeping the goals of the tax in mind. For example, the VHT would not be considered successful if the revenue is collected but the number of vacant homes does not decrease. Additional analysis on how the vacancy rates trend over time and how market rates are changing will aid in measuring the success of the tax.

APPENDICES AND SCHEDULES ATTACHED

Appendix “A” to Report FCS21017 – Vacant Home Tax Features – Jurisdictional Assessment

GR/dt

Vacant Home Tax Features – Jurisdictional Assessment

Features	Toronto (*)	Vancouver
Tax	Vacant Home Tax (“VHT”)	Empty Homes Tax (“EHT”)
Implementation Date	Jan. 1, 2022	Jan. 1, 2017
Implementation Process	<p>2017-2020: Consultation process, analysis, independent study (KPMG); HousingTO 2020-2030 Action Plan is adopted</p> <p>Nov. 2020: Recommendation to Council to begin implementation of the VHT</p> <p>2021: Tax design, by-law, regulations, prepare administrative functions</p> <p>2022: First reference year, public awareness campaign, refine administrative functions</p> <p>2023: First homeowner declarations, first billing, collection, audit, etc. Second reference year; continued public awareness.</p>	<p>July 2016: Consultation process, analysis</p> <p>Fall 2016: Endorsement in principle / further consultation</p> <p>November 2016: Approval</p> <p>2017: First vacancy reference period</p> <p>2018: First homeowner declarations, first billing, collection, etc.</p>

Features	Toronto (*)	Vancouver
Implementation Costs	\$10 M - \$13 M over a two-year period. Includes new/adjustments to the tax management and collection systems, setting a public interface for VHT related issues (declarations, payments, appeals, etc.); developing audit and compliance capability as well as a dispute resolution system.	\$7.4 M (initial estimate was \$4.7 M).
Definition of Home	Properties in the residential property class according to provincial legislation. Apartments and vacant land are not included.	The EHT applies to all Class 1 Residential properties within the City of Vancouver that were not used as a principal residence or rented for at least six months of the year.
Revenue Generation	Estimated between \$55 M and \$66 M.	2017: \$38 M 2018: \$39.8 M
Definition of Vacant	Unoccupied for more than six months during the preceding calendar year. Final definition to be refined.	Unoccupied for more than six months during the preceding calendar year. The six months of vacancy do not need to be continuous nor the occupant needs to be the same.

Features	Toronto (*)	Vancouver
Exemptions	To be defined.	<ul style="list-style-type: none"> - Change in ownership - Major renovations - Occupied by the owner for work purpose - The property occupier was undergoing medical care - Death of registered owner - Rental restrictions - The property is under a court order - A property is limited in use
Tax Rate	1.0% of CVA.	<p>Due to the relatively high number of property owners that opted to pay the tax, rather than renting out their property, the City of Vancouver has increased the EHT rate as follows:</p> <p>2017-2019: 1.0% 2020: 1.25% 2021: 3.0%</p>
Identification of Properties	To be determined: Mandatory Universal Declaration or Self Declaration of Vacant Properties.	Mandatory Universal Declaration of property status.
Administration & Administration Costs	As part of the ongoing operations, staff will need to be employed for tax administration, review and compliance, appeals and dispute resolutions, communications, IT support and maintenance, call centre and maintenance.	\$2.9 M annually

Features	Toronto (*)	Vancouver
Audit	To be determined. Requested documentation to support status of the property must comply with the requirements of the Municipal Freedom of Information and Protection of Privacy Act.	Random checks; Audit selected based on risk assessment.
Dispute Resolution	To be defined.	Property owners should file a Notice of Complaint requesting that the Vacancy Tax Review Officer review the declaration and any evidence or information submitted in support of it. The Review Officer is an independent party who is not involved in the original audit determination.
Penalties & Enforcement	Under the City of Toronto Act, the City has a system of fines allowing fines from \$500 - \$10,000 as well as escalating fines for subsequent convictions for the same offense and special fines to be applied in addition to the other fines imposed for the offense.	<ul style="list-style-type: none"> - Fine between \$250 - \$10,000 for false declaration - Late penalty of 5%



INFORMATION REPORT

TO:	Mayor and Members General Issues Committee
COMMITTEE DATE:	February 25, 2021
SUBJECT/REPORT NO:	Savings Generated from Funded Projects (FCS21007) (City Wide)
WARD(S) AFFECTED:	City Wide
PREPARED BY:	Kayla Petrovsky Fleming (905) 546-2424 Ext. 1310 Tran Trang (905) 546-2424 Ext. 6151
SUBMITTED BY:	Brian McMullen Director, Financial Planning, Administration and Policy Corporate Services Department
SIGNATURE:	

COUNCIL DIRECTION

Council has requested information with regard to savings for the City on approved funded projects.

INFORMATION

Report FCS21007 updates Council on the savings generated from approved projects with the expectation that these savings be used to pay back the funds invested and, subsequently, direct the savings to increase the reserves or to reduce the operating budget tax levy or operating budget water, wastewater/ storm rates. These projects are funded from a combination of City reserves, the capital budget and various incentive programs.

Report FCS21007 identifies 36 projects approved since 2011 that required investment and had an expected return. In total, the group of projects listed in Appendix "A" to Report FCS21007 "Savings Generated from Funded Projects" have a repayment requirement of \$19.6 M, returning anticipated annual savings of \$5.2 M (\$4.4 M in operating savings and \$770 K in reserve contributions) when completed.

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**SUBJECT: Savings Generated from Funded Projects (FCS21007) (City Wide) –
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Projects completed as of December 31, 2020 have generated annual savings of approximately \$3.8 M, of which \$3.0 M has been used to reduce the Tax Operating Budget levy, \$400 K has been used to offset expenditures in the Rate Budget and \$401 K has been reinvested in the energy reserve.

In addition to the financial savings generated, these projects help to advance Council's strategic initiatives. Many of these projects, embodied in the Corporate Energy Program and the Climate Change Action Plan, result in reduced energy usage and reductions in greenhouse gas emissions, moving the City towards the goal of net-zero before 2050 as identified in the 2016-2025 Strategic Plan.

Appendix "A" to Report FCS21007 "Savings Generated from Funded Projects" lists the details of 36 efficiency projects that are currently being tracked. The approximate investment in all these projects is \$31.2 M. After incentives and rebates, the repayment required is \$19.6 M, of which \$14.6 M has already been paid back. The balance will be paid within the next 12 years (2021 to 2033).

Table 1 identifies the 13 projects that have been completed to date. These projects have completed their repayments and generate \$3.8 M in annual savings – \$3.0 M in operating savings, \$400 K in rate budget savings and \$401 K reinvested in reserves.

TABLE 1 – Section 1 Budget Savings

Department	Project	Repayment Required	Savings after Repayment (annual)	Year Savings Begin
Savings to Tax Operating Budget				
Public Works	Energy Retrofit Pilot Program	\$2,637,500	(\$297,040)	2011
CMO/ Corporate Services	Appointment of Managers for former HECFI Facilities	\$2,400,000	(\$1,065,000)	2014
Public Works	Traffic Signal LED* Replacement - System Efficiency	\$2,375,500	(\$294,585)	2016
Public Works	LED* Street Light Retrofit - Phase I	\$1,144,000	(\$750,000)	2018
Public Works	LED* Street Light Retrofit - Phase II	\$0	(\$600,000)	2019
Total Reductions to Tax Operating Budget		\$8,557,000	(\$3,006,625)	

* LED = Light Emitting Diode

Savings to Rate Budget				
Public Works	High Lift Pumping Station at Woodward Treatment Plant	\$2,518,000	(\$400,000)	2018
REDUCTIONS TO RATE BUDGET		\$2,518,000	(\$400,000)	

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TABLE 1 Section 2 – Reserve Investments

Department	Project	Repayment Required	Savings after Repayment (annual)	Year Savings Begin
Savings Invested in Energy Reserve				
Public Works	Macassa Lodge Water Conservation	\$85,400	(\$28,000)	2016
Public Works	Arena Lighting & Controls	\$137,943	(\$37,152)	2017
Public Works	Fire Stations Lighting & Controls	\$570,289	(\$140,000)	2019
Public Works	Wentworth Operating Centre Lighting & Controls	\$147,100	(\$37,000)	2020
Public Works	Low Emissivity Ceilings - Arenas	\$76,668	(\$55,900)	2021
Public Works	Hamilton Convention Centre Lighting & Controls	\$313,062	(\$51,000)	2021
Public Works	EE** Lighting Aquatic Centres	\$265,943	(\$52,000)	2021
INVESTMENTS TO RESERVES		\$1,596,406	(\$401,052)	
TOTAL SAVINGS AFTER REPAYMENT (ANNUAL)			(\$3,807,677)	

** EE = Energy Efficient

APPENDICES AND SCHEDULES ATTACHED

Appendix “A” to Report FCS21007 – Savings Generated from Funded Projects

KP/TT/dt

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SAVINGS GENERATED FROM FUNDED PROJECTS

Lead Department	Project	Repayment Required	Projected Savings after Repayment (Annual)	Year Savings Begin	Comments
Public Works	Macassa Lodge Water Conservation	\$85,377	(\$28,000)	2016	Energy Reserve
Public Works	Arena Lighting & Controls	\$137,943	(\$37,152)	2017	Energy Reserve
Public Works	Fire Stations Lighting & Controls	\$570,289	(\$140,000)	2019	Energy Reserve
Public Works	Wentworth Operating Centre Lighting & Controls	\$147,100	(\$37,000)	2020	Energy Reserve
Public Works	Low Emissivity Ceilings - Arenas	\$76,668	(\$55,900)	2021	Energy Reserve
Public Works	Hamilton Convention Centre Lighting & Controls	\$313,062	(\$51,000)	2021	Energy Reserve
Public Works	EE Lighting Aquatic Centres	\$265,943	(\$52,000)	2021	Energy Reserve
Public Works	Transit Centre EE Lighting	\$340,913	(\$87,000)	2022	Energy Reserve
Public Works	EE Lighting Parking Garage	\$468,129	(\$125,000)	2023	Energy Reserve
Public Works	Energy Retrofit Pilot Program	\$2,637,500	(\$297,040)	2011	Operating Budget
CMO/ Corporate Services	Appointment of Managers for former HECFI Facilities	\$2,400,000	(\$1,065,000)	2014	Operating Budget
Public Works	Traffic Signal LED Replacement - System Efficiency	\$2,375,500	(\$294,585)	2016	Operating Budget
Public Works	LED Street Light Retrofit - Phase I	\$1,144,000	(\$750,000)	2018	Operating Budget
Public Works	LED Street Light Retrofit - Phase II	\$0	(\$600,000)	2019	Operating Budget
Healthy and Safe Communities	Power Assisted Ambulance Stretcher Replacement	\$1,556,662	(\$168,000)	2022	Operating Budget

SAVINGS GENERATED FROM FUNDED PROJECTS

Lead Department	Project	Repayment Required	Projected Savings after Repayment (Annual)	Year Savings Begin	Comments
Public Works	Dundas Lion's Memorial Community Centre LED Lighting	\$18,303	(\$8,067)	2022	Operating Budget
Public Works	Sackville Hill Recreation Centre Exterior Lighting	\$23,999	(\$6,000)	2022	Operating Budget
Public Works	Olympic Arena Infra-red Heater	\$32,506	(\$9,551)	2023	Operating Budget
Public Works	Wentworth Operations Centre - LED lighting Systems Upgrade (Interior)*	\$30,000	(\$33,100)	2023	Operating Budget
Public Works	Ice Plant Optimization Arenas - Head Pressure Control*	\$300,000	(\$157,000)	2024	Operating Budget
Public Works	Parkdale Arena & Morgan Firestone Arena Low-E Ceilings*	\$96,390	(\$41,417)	2024	Operating Budget
Public Works	Ancaster Senior Achievement Centre Lighting	\$30,209	(\$6,148)	2024	Operating Budget
Public Works	Traffic Operations Centre - LED Lighting Upgrade*	\$60,000	(\$30,100)	2024	Operating Budget
Public Works	Wentworth Lodge LED Lights	\$182,504	(\$48,317)	2024	Operating Budget
Public Works	First Ontario Centre LED Lighting	\$396,762	(\$66,127)	2025	Operating Budget
Public Works	Valley Park Aquatic Centre LED Lighting*	\$220,000	(\$34,802)	2025	Operating Budget
Public Works	Ice Arena LED Lighting*	\$1,221,000	(\$242,423)	2026	Operating Budget
Public Works	Macassa Lodge LED Lights	\$285,541	(\$60,708)	2026	Operating Budget
Public Works	Lister Block - LED Lighting Upgrade*	\$125,000	(\$21,500)	2028	Operating Budget
Public Works	Westmount Rec - DHW Solar Thermal	\$158,000	(\$27,000)	2028	Operating Budget

SAVINGS GENERATED FROM FUNDED PROJECTS

Lead Department	Project	Repayment Required	Projected Savings after Repayment (Annual)	Year Savings Begin	Comments
Public Works	Aquatic Centres Exterior LED Lighting*	\$106,000	(\$10,000)	2029	Operating Budget
Public Works	Hamilton Place LED Lighting*	\$590,000	(\$45,184)	2031	Operating Budget
Public Works	MRF Lifecycle Replacement	\$360,000	(\$38,839)	2032	Operating Budget
Public Works	Solar Wall - Norman Pinky Lewis Recreation Centre*	\$117,000	(\$10,500)	2034	Operating Budget
Public Works	Fire Stations LED Lighting	\$235,836	(\$69,877)	2022-2031	Operating Budget
Public Works	High Lift Pumping Station at Woodward Treatment Plant	\$2,518,000	(\$400,000)	2018	Rate Operating Budget
TOTAL		\$19,626,138	(\$5,154,336)		

*Capital Works Still In Progress - amounts and year savings begin estimated based on current information available