



## City of Hamilton

# AUDIT, FINANCE AND ADMINISTRATION COMMITTEE (SPECIAL) REVISED

**Meeting #:** 24-005  
**Date:** April 4, 2024  
**Time:** 1:30 p.m.  
**Location:** Council Chambers  
Hamilton City Hall  
71 Main Street West

Tamara Bates, Legislative Coordinator (905) 546-2424 ext. 4102

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### 1. APPROVAL OF AGENDA

(Added Items, if applicable, will be noted with \*)

### 2. DECLARATIONS OF INTEREST

### 3. COMMUNICATIONS

- \*3.1 Julie Sergi, Realtors Association of Hamilton and Burlington, respecting Proposed Amending Motion to Item 3 of the Audit, Finance and Administration Committee Report 24-004, respecting 2024 Development Charges Background Study and By-Law Update

Recommendation: Be received and referred to the consideration of Item 6.1 (a).

- \*3.2 Ryan Miller, Emblem, respecting Proposed Amending Motion to Item 3 of the Audit, Finance and Administration Committee Report 24-004, respecting 2024 Development Charges Background Study and By-Law Update

- \*3.3 Alan Leela and Shamil Jiwani, Vantage Developments, respecting Proposed Amending Motion to Item 3 of the Audit, Finance and Administration Committee Report 24-004, respecting 2024 Development Charges Background Study and By-Law Update

Recommendation: Be received and referred to the consideration of Item 6.1 (a).

- \*3.4 Michael Krasic, Coletara Development, respecting Proposed Amending Motion to Item 3 of the Audit, Finance and Administration Committee Report 24-004, respecting 2024 Development Charges Background Study and By-Law Update

Recommendation: Be received and referred to the consideration of Item 6.1 (a).

- \*3.5 Marwin Zahra, Belmont Equity, respecting Proposed Amending Motion to Item 3 of the Audit, Finance and Administration Committee Report 24-004, respecting 2024 Development Charges Background Study and By-Law Update

Recommendation: Be received and referred to the consideration of Item 6.1 (a).

#### **4. DELEGATION REQUESTS**

- \*4.1 Michelle Diplock, West End Home Builders Association, 2024 Development Charges Background Study and By-law Update (for today's meeting)

#### **5. DELEGATIONS**

#### **6. DISCUSSION ITEMS**

- 6.1 2024 Development Charges Background Study and By-law Update - Open House Feedback (FCS23103(a))

*Referred from Council, March 27, 2024*

- 6.1.a Proposed Amending Motion to Item 3 of the Audit, Finance and Administration Committee Report 24-004, respecting 2024 Development Charges Background Study and By-law Update - Open House Feedback (FCS23103(a)) (Item 10.1)

*Referred from Council, March 27, 2024*

#### **7. ADJOURNMENT**



April 3, 2024

To: Chair Hwang and Members of the Audit, Finance and Administration Committee  
City of Hamilton  
71 Main Street, Hamilton

Thank you, Chair Hwang, for putting forward the amending motion on the April 4, 2024, Audit, Finance and Administration Committee (Special) agenda. The REALTORS® Association of Hamilton Burlington (RAHB) supports the analysis requested in the amended motion. RAHB has been advocating for maintaining the Residential Downtown CIPA DC Exemption as we collectively weather the current economic downturn.

RAHB remains concerned with the timing of removing the Residential Downtown CIPA DC Exemption. The post-COVID economy has posed challenges to the financial viability of new residential development. Increased labour costs, building materials, and interest rates are making a growing number of housing projects unfeasible. We are seeing desperately needed housing projects deferred, even with the current Residential Downtown CIPA exemptions. Removing the exemptions will only exacerbate the problem. As such, this may be the worst time to remove or reduce exemptions and add costs to developing much-needed housing.

Forgoing a percentage of development charges may seem like a loss of municipal revenue, but we must also consider the long-term gain of year-over-year increases in property tax revenue. Underused lots bring in substantially less annual property taxes than a high-rise, multi-unit residential building. For example, a downtown lot where a 931-unit building is under construction has been earning the city approximately \$20,000 in annual property taxes. However, once completed, the residential units will increase the taxes collected to approximately \$2,000,000 annually. The city gains much-needed housing units and property tax revenue. Developing the lot also fuels the downtown businesses economy and thus increases the tax revenue from this sector as well. If developers must delay or cancel residential development projects, the city will lose housing units and millions in yearly property tax increases both on the residential and commercial sides of the coin.

Every dollar invested in our downtown has the potential to generate significant returns. Continued investment in our downtown area will maintain and bolster economic growth. Ultimately, maintaining the incentives is essential to achieving the city's housing targets.

The most important long-term strategy to promote housing affordability is ensuring adequate supply. Reductions in development charges are a relatively easy way to invest in our downtown while positively impacting housing supply and municipal budgets.

If Hamilton has any chance of spurring a much-needed building boom in this economy, we must continue offering incentives. RAHB asks that the City of Hamilton maintain the Residential Downtown CIPA DC Exemption incentive as we work through this financial slump.

Thank you for accepting this correspondence on behalf of RAHB's nearly 3,800 local REALTOR® members. Housing policy issues such as the supply of attainable, affordable ownership and rental housing are a priority for our members. As such, we strongly recommend that the City maintain the Residential Downtown CIPA DC Exemption. We appreciate the difficult task you have taken on as stewards of our city. We are here to help and encourage you to contact us if we can be of assistance. Thank you for this opportunity to provide input.

Sincerely,

Julie Sergi  
President-Elect REALTORS® Association of Hamilton-Burlington

# EMBLEM

1819 Yonge Street  
Toronto, Ontario  
M4S1X8

April 2<sup>nd</sup>, 2024  
Via email  
Audit, Finance and Administration Committee  
71 Main Street West  
Hamilton, Ontario  
L8P4Y5

Attention: Tamara Bates, Legislative Coordinator

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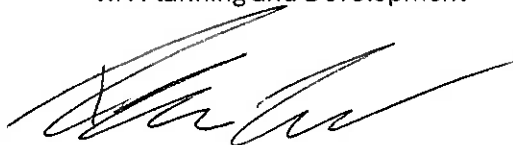
Dear Sirs/ Mesdames:

**Regarding: Item 6.1 – 2024 Development Charges Background Study and Bylaw Update.**

Further to our submission to the Audit, Finance and Administration Committee previously on February 16<sup>th</sup>, 2024 voicing our concerns with the proposed removal of the 40% Development Charge Exemption within the Downtown Community Improvement Area we write this further submission in support of the amending motion (6.1a) of March 27<sup>th</sup>, 2024 specifically item 3(c)(i) *“maintain the current City Development Charges rates, adjusted for indexing, along with the 40% exemption for Residential development Downtown Community Project Area.....”* for the very same reasons we expressed in our previous submission (attached).

Thank you,

Ryan Millar  
V.P. Planning and Development



Cc: Carolyn Paton  
Kirk Weaver  
Lindsay Gillies

6.1(a)

# CITY OF HAMILTON

## AMENDING MOTION

Council Date: March 27, 2024

**MOVED BY COUNCILLOR T. HWANG.....**

**SECONDED BY COUNCILLOR M. SPADAFORA.....**

That Item 3 of the Audit, Finance and Administration Committee Report 24-004, *be amended*, as follows:

**3. 2024 Development Charges Background Study and By-law Update - Open House Feedback (FCS23103(a)) (Item 10.1)**

- (a) That Report FCS23103(a), respecting 2024 Development Charges Background Study and By-law Update - Open House Feedback, be received;
- (b) *That staff be directed to include, within the 2024 Development Charges By-law Report in April 2024:*
  - (i) *an analysis for the possibility of exempting City Development Charges for non-profit Daycare Centres operating under the Child Care and Early Years Act, 2014;*
  - (ii) *an analysis for the possibility of exempting City Development Charges for non-profit Long Term Care Facilities operating within the meaning of subsection 2 (1) of the Fixing Long-Term Care Act, 2021;*
  - (iii) *an analysis of the City Development Charge rate that would be applicable to buildings constructed on municipally owned lands and operated or managed by TradePort International Corporation (TradePort) under the terms of the Airport Lease between the City and TradePort within the Airport Employment Growth District compared to similar airports such as Kitchener and London.*
- (c) *That staff be directed to include, within the 2024 Development Charges By-law Report in April 2024, an analysis for the possibility of the following scenarios for the first year of the Development Charge By-laws prior to moving to Staff Recommended rate and policy changes:*
  - (i) *maintain the current City Development Charges rates, adjusted for indexing, along with the 40% exemption for Residential development Downtown Community Project Area, the 37% exemption for all Industrial development, and maintaining the 50% expansion exemption for detached industrial expansions;*

- (ii) updating the City Development Charges Rates but maintaining the current 40% exemption for Residential development Downtown Community Project Area, the 37% exemption for all Industrial development, and maintaining the 50% expansion exemption for detached industrial expansions; and**
- (iii) the financial impact to the tax levy in the first year as well as the long-term financial economic uplift should either of these scenarios be adopted by council.**





Dear Chair and Members of the Audit, Finance and Administration Committee,

We are writing to you on behalf of Vantage Developments (“Vantage”) to express our appreciation of the commitment of the Audit, Finance & Administration Committee (the “Committee”) to appropriately assess the severe impact of a near term reduction to the CIPA development charge rebate.

As we articulated in our February delegation, Vantage is committed to bringing new, high-quality, urban housing to Hamilton. Vantage wants to be a significant contributor to the continued evolution and growth of the city. We deliberately chose Hamilton as the location of the firm’s first project, which is expected to include 380 units. However, when compounded the realities of current and projected medium-term market conditions, a reduction in the CIPA exemption would delay this project indefinitely.

Across Canada, development activity is at lows not seen since the 1990s housing crash. The few pockets of optimism are made possible by partnership between the private and public sectors. As I am sure you are aware, sales of new condominium units in Hamilton in 2023 are at 10 year lows, and that is with the full 40% exemption. Vantage is deeply concerned the number of new condominium project launches will continue to trend downward without the full exemption remaining in place. In this scenario, we all lose, as the elimination of new development also constrains the tax productivity of land.

As city builders, we are eager to do our part to enhance the urban fabric and provide the City with expanded tax resources to re-deploy into the community. It would be immensely unfortunate for the City of Hamilton to miss out on the substantial increase in the long-term, recurring tax base.

In summary, we are encouraged by the engagement of the Committee to appropriately analyze the severity of the proposals tabled to date, and we trust that Council will act in the best interest of the local resident base. Vantage is willing and able to be of assistance in any capacity in an effort to continue our collaboration of the joint mission of growing Hamilton.

Thank you,

Vantage Developments



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Alan Leela, Partner



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Shamil Jiwani, Partner





April 3<sup>rd</sup>, 2024

City of Hamilton  
71 Main Street West  
Hamilton, ON L8P 4Y5

Attn: Ms. Carolyn Paton, Mr. Kirk Weaver, Ms. Lindsay Gillies

**Re: Proposed Removal of CIPA Exemption**

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Dear Chair and Members of the Audit, Finance and Administration Committee,

On behalf of Coletara Development, I am writing to reiterate our concerns regarding the proposed reduction of the 40% Development Charge Exemption within the Downtown Community Improvement Area.

As it has been communicated by many members of the development community recently, 2023 was the worst year for new home sales in Hamilton in the last decade. The reduction of DC exemptions will directly create inflationary pressures on the cost of delivering attainable housing, and as a result, increase home prices for home owners.

The enclosed letter was provided to the City on February 20th, 2024. We continue to reiterate our concerns regarding DC exemption reductions and respectfully request that strong consideration is made towards maintaining the 40% exemption rate for the near-term, and if necessary, declining marginally per year over time.

Thank you for your consideration.

Yours truly,

**Coletara Development**

A handwritten signature in blue ink, appearing to be "MK" followed by a long horizontal stroke.

Michael Krasic  
Vice President of Development  
966 Pantera Drive, Suite 22  
Mississauga, Ontario L4W 2S1  
Email: [mkrasic@coletara.com](mailto:mkrasic@coletara.com)  
Tel: 905-624-4100 x4114  
Encl.



City of Hamilton, Office of the Auditor General  
50 Main Street East, 3rd Floor  
Hamilton, ON L8N 1E9

April 3, 2024

Dear Chair and Members of the Audit, Finance, and Administration Committee,

I am reaching out to you on behalf of Belmont Equity Partners to kindly request that strong consideration is made towards maintaining the 40% CIPA exemption.

As expressed by many others, high interest rates and high construction costs have made it very challenging for the development community to navigate projects through these pressures. Layering on a reduction in the 40% CIPA exemption would further increase this pressure and jeopardize the feasibility of active developments in Hamilton, such as our project at 58 York, and could undermine the broader objectives of urban improvement and economic development in Downtown Hamilton.

We appreciate you taking this request into consideration. Enclosed you will find the letter that was provided to the City on February 20th, 2024 for ease of reference to previous correspondence regarding this matter.

Thank you for your consideration.

Kind regards,



Marwan Zahra  
Development Manager

1400 Cornwall Road, Suite 13  
Oakville, ON L6J 7W5  
t. (905) 281.4424  
c. (519) 697-2472  
e. [mzahra@belmontequity.com](mailto:mzahra@belmontequity.com)



**Sent:** March 28, 2024 12:18 PM

**To:** [clerk@hamilton.ca](mailto:clerk@hamilton.ca)

**Subject:** Webform submission from: Request to Speak to a Committee of Council

**External Email:** Use caution with links and attachments

Submitted on Thu, 03/28/2024 - 12:17

Submitted by: Anonymous

Submitted values are:

## Committee Requested

Committee

Audit, Finance & Administration Committee

Will you be delegating in-person or virtually? In-person

Will you be delegating via a pre-recorded video? No

## Requestor Information

Requestor Information

Michelle Diplock

West End Home Builders' Association

1112 Rymal Road East

Hamilton, ON. L8W3N7

[michelle@westendhba.ca](mailto:michelle@westendhba.ca)

Preferred Pronoun

she/her

Reason(s) for delegation request

Delegating regarding item 10.1 2024 Development Charges Background Study and By-law Update - Open House Feedback (FCS23103(a)) on April 4th, to speak to Committee with regard to the City of Hamilton's Development Charges.

Will you be requesting funds from the City?

No

Will you be submitting a formal presentation?

Yes

The sender designated this message as non-commercial mandatory content with the following note:

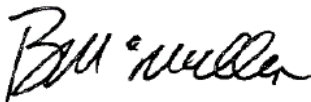
[Change communication preferences](#)

71 Main Street West  
Hamilton, ON, L8P 4Y5  
Canada





## INFORMATION REPORT

<b>TO:</b>	Chair and Members Audit, Finance and Administration Committee
<b>COMMITTEE DATE:</b>	February 22, 2024
<b>SUBJECT/REPORT NO:</b>	2024 Development Charges Background Study and By-law Feedback (FCS23103(a)) (City Wide)
<b>WARD(S) AFFECTED:</b>	City Wide
<b>PREPARED BY:</b>	Carolyn Paton (905) 546-2424 Ext. 4371 Kirk Weaver (905) 546-2424 Ext. 2878
<b>SUBMITTED BY:</b>	Brian McMullen Director, Financial Planning, Administration and Policy Corporate Services Department
<b>SIGNATURE:</b>	

### COUNCIL DIRECTION

N/A

### INFORMATION

The purpose of Report FCS23103(a) is to provide the Audit, Finance and Administration Committee (AF&A) with an update on the feedback received to date on the 2024 Development Charge Background Study and By-law. The AF&A Committee meeting on February 22, 2024 is the Statutory Public meeting under the *Development Charges Act*. Watson & Associates Economists Ltd. (Watson) are presenting a summary of the City of Hamilton's Development Charge process to date, providing additional options for AF&A's consideration, the rationale for those options and next steps.

It is anticipated that several delegations will be attending the AF&A Committee meeting on February 22, 2024 to provide input on the proposed Development Charges Background Study and By-law during the Statutory Public Meeting. Feedback from this meeting will be addressed in a final report to the AF&A Committee recommending the By-law approval which is planned for April 18, 2024.

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OUR Vision: To be the best place to raise a child and age successfully.

OUR Mission: To provide high quality cost conscious public services that contribute to a healthy, safe and prosperous community, in a sustainable manner.

OUR Culture: Collective Ownership, Steadfast Integrity, Courageous Change, Sensational Service, Engaged Empowered Employees.

**SUBJECT: 2024 Development Charges Background Study and By-law Feedback  
(FCS23103(a)) (City Wide) – Page 2 of 6**

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## **Background**

Statutory Public Meeting under the *Development Charges Act*

As required in the *Development Charges Act, 1997, as amended* (DC Act), the City of Hamilton is holding a public meeting to discuss proposed Development Charge rates, as well as Development Charge policies that will be applied throughout the City.

The two areas in the *DC Act* where Council has some discretion is in setting policies are in both DC Exemptions and Local Service Policies.

### DC Exemptions

The *Development Charges Act, 1997, as amended*, (DC Act) sets out a number of mandatory DC exemptions and policies. However, under Section 5 (1) 10 of the *DC Act*, Council can enact exemptions on a discretionary basis.

The current City of Hamilton DC By-law (19-142) contains several discretionary DC policies, some with full or partial exemptions. The foregone DC revenue is funded by existing taxpayers and ratepayers through funding allocations in both the Rate and Tax Budgets.

As part of Watson's current engagement, a review of DC Policies was undertaken. It included a review of exemptions to be considered in the 2024 DC Background Study and By-laws, a comprehensive review of market feasibility, best practices in comparator municipalities and historical performance of current exemptions.

Among the recommendations proposed by Watson were the removal of the DC exemption for residential development within the Downtown Hamilton Community Improvement Plan Area (CIPA) and discontinuing a reduced DC rate for industrial developments.

Should Council choose to amend any of these draft policies or exemptions, as a result of public consultation or further information, they may do so prior to adopting the DC By-laws in 2024.

**SUBJECT: 2024 Development Charges Background Study and By-law Feedback  
(FCS23103(a)) (City Wide) – Page 3 of 6**

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Bill 23, *More Homes Built Faster Act, 2022*, legislated a statutory rate phase in for all DC By-laws passed on or after January 1, 2022. The mandatory DC rate phase-in means that municipalities must phase-in the calculated DC charge in the following manner:

- 80% of the calculated DC charge in year one of the DC By-law(s),
- 85% in year two,
- 90% in year three,
- 95% in year four, and
- 100% in years five through 10.

It is noted that, as of the time of writing the DC Background Study, the Province announced (on December 13, 2023) potential changes to the phasing-in requirements. It is anticipated that the details of these changes will be forthcoming in early 2024. It is unknown at this time if the Province will implement a full removal of the phase in, a reduction of the phase in, or some other option. The Ontario Legislature is not in session until late February 2024. For the purposes of Report FCS23103(a), it is assumed that the mandatory phase-ins are in place. Should the Province implement any changes, staff will assess and report back to Council.

On June 21, 2023, Council approved Report FCS23064, “Development Charges Exemptions Sustainable Funding Strategy”, that referred an overall DC exemption funding strategy including the financial impacts of Bill 23 for consideration in the 2024 Rate and Tax Supported Budget. The proposed 2024 Tax Budget presented through Report FCS24002 recommended a phased financing strategy to address these impacts.

#### Local Service Policy

Section 59.1(1) and (2) of the Act “No Additional Levies” prohibits municipalities from imposing additional payments or requiring construction of a service not authorized under the *DC Act*. Municipalities, therefore, implement Local Service Policies (LSP) which propose what will be included in the DC and what will be required by developers as part of their development agreements.

Based on discussions with Watson, engineering sub-consultants and staff, the existing LSP has been subdivided based on the location of development as follows:

- Within the Urban Boundary as set out in the Official Plan Amendment (OPA) 167 as adopted by Council on June 8, 2022, and without the Minister modifications approved on November 4, 2022 (“Council adopted Urban Boundary”) – traditional local service policy requirements (current) remain unchanged;

**SUBJECT: 2024 Development Charges Background Study and By-law Feedback (FCS23103(a)) (City Wide) – Page 4 of 6**

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- Outside the Council-adopted Urban Boundary the developer be responsible for:
  - All roads, linear water and wastewater infrastructure (external to urban boundary) required to service the development including potential oversizing costs;
  - Certain linear water / wastewater works that are oversized (post-period benefit), within the Urban Boundary to accommodate flows;
  - Development would be required to pay:
    - municipal-wide DCs; and
    - water / wastewater treatment DCs (if they will be serviced with municipal water and wastewater).

At the time of writing Report FCS23103(a), there has been no public feedback received on the proposed Local Service Policy which will form part of the 2024 Development Charges By-laws.

#### Public Feedback on DC Exemptions

The City held two Development Charge Open Houses for feedback on the draft 2024 DC Background Study and the proposed 2024 DC By-laws. An in-person Open House was held on January 23, 2024 from 7:00 to 9:00 pm and a virtual session was held on January 24, 2024, from 10:00 am to 12:00 pm. Both Open Houses were well attended by members of the development community (with one interested citizen at the in-person open house) representing both residential and non-residential interests. Representatives from Planning and Economic Development Department (Economic Development and Growth Management Divisions) and Corporate Services Department (Financial Planning, Administration and Policy Division) and Watson were in attendance.

The focus of the feedback from the attendees was related to the proposed removal of two existing discretionary DC exemptions being the 40% exemption for residential development within the Downtown Community Improvement Plan Area (CIPA) and the 37% discount for industrial development. Feedback received includes comments and concerns as follows.

#### Residential Downtown CIPA DC Exemption

- High interest rates which translate to high financing costs are impacting development;
- Increases in construction costs are resulting in higher unit prices;
- Lower demand is resulting in slow housing sales;
- A reduction in exemptions will further negatively impact desire for development in the downtown;

**SUBJECT: 2024 Development Charges Background Study and By-law Feedback  
(FCS23103(a)) (City Wide) – Page 5 of 6**

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Industrial Reduced Rate Exemption / Industrial Building Expansion (Detached) DC Exemption

- High interest rates which translate to high financing costs;
- Hamilton's ability to compete in industrial development market as it relates to surrounding municipalities;
- A reduction in exemptions will further negatively impact desire for development;
- Productivity of land needs to be considered.

Other Feedback

Farm Labour Residences have been charged Residential DC Rates in every City of Hamilton DC By-law since amalgamation. As these types of buildings are being encouraged on working farms (Farm Labour Residences Discussion Paper (PED22002(a))), staff has requested Watson to review options related to the DC treatment of Farm Labour Residences to ensure policy alignment. A review on how other municipalities treat these residences in terms of Development Charges is also being undertaken.

As a result of the feedback and additional information received from the development community since the Open Houses, staff has requested Watson to review their initial recommendations and prepare alternative exemption scenarios for consideration including pros and cons. The additional information points to uncertainty in the current residential development market in downtown Hamilton, in part, due to higher interest rates. Given this uncertainty a gradual reduction of DC exemptions may be considered by Council. Watson will also be reviewing DC rates with surrounding municipalities to ensure competitiveness.

Community Improvement Plan (CIP) Grant Program Consideration

Staff is working to determine if providing a grant program through a CIP is a more desirable approach to managing these type of incentives. Should this option be beneficial for both the City and the development community, a report with the appropriate recommendations will be prepared for Council's consideration.

Providing for grants through a CIP Grant Program has many advantages over including exemptions in the DC By-laws such as:

- Provides greater flexibility with respect to establishing parameters for eligible developments;
- Allows the City greater flexibility in responding to market trends;
- Allows Council to review each development and eligibility on a case-by-case basis, if desired;

**SUBJECT: 2024 Development Charges Background Study and By-law Feedback  
(FCS23103(a)) (City Wide) – Page 6 of 6**

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- Allows Council to establish an upper limit on the dollar amount of exemptions that can be provided in any given year.

The disadvantage of a grant program outside of the DC By-laws would mean additional resourcing requirements to establish, administer and monitor such a program. In addition, a grant program would require funds to be budgeted for the anticipated level of grants annually.

As establishing a CIP Grant Program will take several months, it may be necessary to maintain exemptions desired by Council within the DC By-law until such time as a CIP is adopted by Council.

#### Next Steps

Feedback from the February 22, 2024, Statutory public meeting, in addition to feedback heard from the development community will be addressed in a final report to the Audit, Finance and Administration Committee recommending By-law approval in April 2024. While Council has the ability to make changes to exemption policies without triggering an addendum to the DC Background Study, should other amendments be required to the DC Background Study and draft By-laws, a DC Background Study addendum will be prepared and made available to the public. If necessary, an additional public meeting may be held.

#### **APPENDICES AND SCHEDULES ATTACHED**

N/A

CP/dt

# CITY OF HAMILTON

## AMENDING MOTION

Council Date: March 27, 2024

**MOVED BY COUNCILLOR T. HWANG.....**

**SECONDED BY COUNCILLOR M. SPADAFORA.....**

That Item 3 of the Audit, Finance and Administration Committee Report 24-004, **be amended**, as follows:

**3. 2024 Development Charges Background Study and By-law Update - Open House Feedback (FCS23103(a)) (Item 10.1)**

- (a)** That Report FCS23103(a), respecting 2024 Development Charges Background Study and By-law Update - Open House Feedback, be received;
- (b)** *That staff be directed to include, within the 2024 Development Charges By-law Report in April 2024:*
  - (i)** *an analysis for the possibility of exempting City Development Charges for non-profit Daycare Centres operating under the Child Care and Early Years Act, 2014;*
  - (ii)** *an analysis for the possibility of exempting City Development Charges for non-profit Long Term Care Facilities operating within the meaning of subsection 2 (1) of the Fixing Long-Term Care Act, 2021;*
  - (iii)** *an analysis of the City Development Charge rate that would be applicable to buildings constructed on municipally owned lands and operated or managed by TradePort International Corporation (TradePort) under the terms of the Airport Lease between the City and TradePort within the Airport Employment Growth District compared to similar airports such as Kitchener and London.*
- (c)** *That staff be directed to include, within the 2024 Development Charges By-law Report in April 2024, an analysis for the possibility of the following scenarios for the first year of the Development Charge By-laws prior to moving to Staff Recommended rate and policy changes:*
  - (i)** *maintain the current City Development Charges rates, adjusted for indexing, along with the 40% exemption for Residential development Downtown Community Project Area, the 37% exemption for all Industrial development, and maintaining the 50% expansion exemption for detached industrial expansions;*

- (ii) updating the City Development Charges Rates but maintaining the current 40% exemption for Residential development Downtown Community Project Area, the 37% exemption for all Industrial development, and maintaining the 50% expansion exemption for detached industrial expansions; and**
- (iii) the financial impact to the tax levy in the first year as well as the long-term financial economic uplift should either of these scenarios be adopted by council.**