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## Report of the Commissioner of Finance

### **FINAL - Region-wide and Nobleton Area-Specific Wastewater Development Charges Background Studies and Bylaws**

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#### **1. Recommendations**

1. Council approve:
  - a. 2026 Region-wide Development Charges Bylaw, with an effective date of May 21, 2026, that incorporates the rates as set out in the 2026 Development Charges Background Study (Attachment 1).
  - b. 2026 Nobleton Area-Specific Development Charges Bylaw, with an effective date of May 21, 2026, that incorporates the rates as set out in the 2026 Nobleton Area-Specific Development Charges Background Study (Attachment 2).
2. Pursuant to the *Development Charges Act, 1997*, Council determine that no further public meeting is required.
3. The Chief Administrative Officer and Commissioner of Finance be delegated authority to enter into a development charges deferral agreement, under section 27 of the *Development Charges Act, 1997*, where the development charges payable determination date was on or after March 30, 2026, but prior to May 21, 2026, to permit transition to the 2026 Region-wide Development Charges Bylaw.
4. The Chief Administrative Officer and Commissioner of Finance be delegated authority to amend any development charges deferral agreement, previously entered into under the Region's 5–20-Year Development Charges Deferral for Affordable Rental Buildings, to transition to the Region's Development Charges Deferral for Non-Luxury Rental Buildings, subject to necessary modifications, including the requirement that previously established affordability levels be maintained for the duration of the new development charges deferral.

5. Should the 2026 Region-wide Development Charges Bylaw or 2026 Nobleton Area-Specific Development Charges Bylaw be appealed to the Ontario Land Tribunal, or challenged at Divisional Court, Regional staff be authorized to:
  - a. Retain external legal counsel to assist in the defense of the bylaws and that funding for external counsel be drawn from the Fiscal Stabilization, Water, and/or Wastewater Rate Stabilization Reserves.
  - b. Attend the Ontario Land Tribunal or the courts, as appropriate, to defend the Region's position.
6. The Regional Solicitor and General Counsel be authorized to execute Minutes of Settlement, to resolve any appeals or Divisional Court challenges, to the 2026 Region-wide Development Charges Bylaw or 2026 Nobleton Area-Specific Development Charges Bylaw.
7. The Regional Clerk circulate this report to local municipalities and the Building Industry and Land Development Association (BILD).

## 2. Purpose

Completion of a development charges (DC) background study and passage of a DC bylaw are statutorily required steps under the *Development Charges Act, 1997* (the "Act"), for a municipality to levy DCs. This report supports the 2026 Region-wide DC Background Study and Bylaw ("2026 Bylaw") and 2026 Nobleton Area-Specific Wastewater DC Background Study and Bylaw ("Nobleton Bylaw"). The report highlights minor changes made to the 2026 Bylaw and Nobleton Bylaw since publication in January. It also summarizes feedback received from, and since, the February 26 public meeting, and provides staff recommendations in response.

### Key Points:

- 2026 Bylaw helps support over 750,000 new residents and 290,000 new jobs to 2051, requiring \$21.1 billion in gross capital costs (which is largest capital program in history of Region's DC bylaws), with just over \$13 billion in DC-eligible costs
- Largely due to legislative changes, 2026 Bylaw is first bylaw update in Region's history where calculated DC rates decreased across all structure types and classes, ranging from 2% to 9% for residential development and 2% to 35% for non-residential development
- Region held a public meeting on February 26, 2026: seven deputations were heard (three of which were referred to staff) and seven correspondences were received
- Deputations were largely supportive of Region's collaboration and decreasing DC rates but sought consideration for residential and non-residential DC rate discounts and clarification of DC collections process in light of changes to Act, deferring non-rental residential DCs to first occupancy

- Since the public meeting, staff held five stakeholder consultations and, based on input, recommend through the 2026 Bylaw and Nobleton Bylaw that retail and hotel developments be eligible for a development charges exemption for building expansions of up to 50% of the original gross floor area
- Nobleton Bylaw DC rates decreased by 24% compared to draft rates presented at the public meeting, reflecting incorporation of tendered costs of the expansion, which were 24% lower than estimated costs used in the draft DC rates
- Should Region receive new senior government infrastructure funding, including from the recently announced \$8.8 billion Canada-Ontario Partnership to Build, Council could amend the Bylaws to further reduce DC rates, through the simplified/expressed amendment process under the Act
- The process to pass both bylaws has complied with all statutory requirements and timelines under the Act and, if passed, would come into effect on May 21, 2026

### 3. Background

#### **In December 2023 Council directed the update of the Region-wide DC Bylaw be advanced to Q2 2026**

The current Region-wide DC Bylaw was passed in May 2022 and would have expired in June 2027. In December 2023, to help address funding challenges of accelerated growth and new servicing solutions (e.g., expansion of the York-Durham Sewage System), as well as other issues, Council directed staff to advance a Region-wide update (for all services) of 2022 DC Bylaw.

The 2021 Nobleton Area-Specific DC Bylaw is due to expire at the end of June and must be updated for the Region to continue collecting wastewater DCs in the Village of Nobleton.

#### **2026 Bylaw and Nobleton Bylaw include over \$21 billion in infrastructure benefitting growth across the Region to 2051**

The 2026 Bylaw includes \$21.1 billion in gross capital costs – the largest capital program in the history of the Region’s DC bylaw<sup>1</sup>. This infrastructure will help support over 750,000 new residents and 250,000 new homes to 2051, as well as over 290,000 new jobs and nearly 135 million square feet of new non-residential space. While Appendix A provides key projects highlighted by local municipality, in total this includes:

- \$6.8 billion in water and wastewater infrastructure, including expansions of the York-Durham Sewage System (YDSS) and Duffin Creek Plant

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<sup>1</sup> Note: Costs included in the 2026 Bylaw reflect the best estimates available at the time and are scrutinized by the Region’s consultants. If tendered/actual costs for projects are lower, cost savings are reflected in the calculation of future DC rates. Similarly, if costs are higher, that is reflected in calculation of future DC rates.

- \$9.8 billion in roads and transit costs to support multimodal travel throughout the Region, including \$3.3 billion for Bus Rapid Transit (BRT) expansion
- \$1.1 billion in Region's share of the Yonge North Subway Extension (YNSE)
- \$1.8 billion for land acquisition

The Nobleton Bylaw includes nearly \$93 million for wastewater expansion, benefiting growth of nearly 4,800 people and 1,400 new jobs to 2051.

## **A public meeting in support of both Bylaws was held on February 26, 2026**

On January 29, the 2026 Bylaw and Nobleton Bylaw were made public. As required under the Act, a [public meeting](#) was held on February 26 to seek feedback on both Bylaws. Seven deputations were received (three of which were referred to staff) as well as seven correspondences. Both the deputations and correspondence were largely supportive of staff efforts and the decreasing DC rates; however, there were also requests for consideration of additional DC rate relief/discounts on residential and non-residential development. Appendix B summarizes all deputations and correspondences received at the public meeting. It also, where possible, summarizes correspondence received since the public meeting.

## **Consultation has been a cornerstone of the update process**

Since beginning the process to update both the 2026 Bylaw and Nobleton Bylaw, Council has provided substantial direction, which has guided the development of both Background Studies and Bylaws. This direction included that staff review all options to mitigate DC rate increases, Region-wide rates apply for all services, except for standalone wastewater servicing in the Village of Nobleton, a 25-year planning horizon to 2051 be used, and the residential rate structure be maintained.

Staff have consulted with BILD, the BILD Working Group, local municipalities and other stakeholders<sup>2</sup> nearly 50 times, with five consultations occurring since the public meeting. As noted in the February [report](#), this consultation has informed the 2026 Bylaw, including the residential DC rate structure (e.g., apartment delineation point) and policies to support housing (e.g., DC deferrals, DC Credit Policy), growth and development forecast, density assumptions, including persons per unit and floor space per worker and benefit to existing and post-period benefit assumptions for water, wastewater, roads, public works, transit and the YNSE.

In addition to this consultation, through the Region's [DC webpage](#), members of the public could provide feedback on the Bylaws.

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<sup>2</sup>This includes representatives of the York Federation of Agriculture, King Chamber of Commerce and deputants related to DC treatment of car dealerships

## **Upon approval of both Bylaws, staff will bring forward June reports, to advance expansions of North York-Durham Sewage servicing, North Markham Sewer and Nobleton wastewater servicing**

Over the last two years, staff have been working with landowner groups associated with the North York-Durham Sewage Expansion, North Markham Sewer (McCowan Sewer), and Nobleton wastewater servicing to advance these works. Upon approval by Council of both Bylaws, staff will bring forward three reports in June, to advance these projects. These reports would establish the principles for a Pre-Paid DC Credit Agreement between the Region and participating landowners. These agreements would be structured under the newly passed [DC Credit policy](#), which provides greater financial flexibility, including quicker financial recovery by landowners.

## **Bill 98, *Building Homes and Improving Transportation Infrastructure Act, 2026* did not impact either Bylaw**

On March 30 the Province tabled [Bill 98, \*Building Homes and Improving Transportation Infrastructure Act, 2026\*](#) (Bill 98). Bill 98 is an omnibus bill that, in addition to proposing changes to the Act, has proposed amendments to several other statutes including the *Building Code Act, 1992*, *Metrolinx Act, 2006*, *Municipal Act, 2001*, *Water and Wastewater Public Corporations Act, 2025*.

Specific to the Act, Bill 98 proposes that non-profit retirement homes would be exempt from DCs. For those homes that were subject to installment payments, under section 26.1 of the Act, future payments, due after Royal Assent of the Bill, would also be waived. Over the last five years the Region has not had any non-profit retirement homes and so, any financial impact is expected to be minimal. There are also technical amendments to the Act, in support of front ending agreements, when DCs are paid in installments.

While both changes would take effect upon Royal Assent, they did not have any impact on the development of either the 2026 Bylaw or Nobleton Bylaw.

## **Should the Region receive new senior government infrastructure funding, including from the recently announced \$8.8 billion Canada-Ontario Partnership to Build, Council could amend the Bylaws to further reduce DC rates**

On March 30, it was [announced](#) that \$8.8 billion will be available to Ontario municipalities through the Build Communities Strong Fund – Provincial stream to fund housing enabling infrastructure (e.g., water, wastewater, stormwater) and transportation infrastructure (roads, bridges, transit). To qualify for this funding municipalities will be required to reduce DCs by 30% - 50%, for three years.

As discussed in an April [memorandum](#), staff support efforts from the Federal and Provincial governments to provide infrastructure funding needed to reduce DCs and await program details. Staff will continue to monitor this announcement and will update Council when additional program details are available.

The 2026 Bylaw already assumes approximately \$4 billion in senior government funding. Should funding be substantially higher over the Bylaw term, staff could undertake a simplified amendment process under the Act, introduced through Bill 17, *Protect Ontario by Building Faster and Smarter Act, 2025*, to incorporate that funding. This simplified amendment process does not require any background study or public meeting and is non-appealable, so long as the effect is to reduce the DC rate. Alternatively, through policy and Section 27 agreements (early or late payments) under the Act, Council can also provide a DC discount.

The Nobleton Bylaw, supporting the wastewater expansion, has no assumed senior government funding. Should the Region receive any senior government funding for this project over the Bylaw term, the Region could amend this Bylaw to incorporate that funding.

In either case, new senior government funding would have the effect of reducing DC rates.

## 4. Analysis

### 2026 BYLAW – PUBLIC MEETING RESPONSE

#### RESIDENTIAL DEVELOPMENT

#### **At the public meeting, BILD, while supportive of staff efforts and DC rate reductions, requested DC discounts to achieve a 9% decrease for all residential built forms**

At the February 26 public meeting BILD provided correspondence and deputation. BILD representatives were supportive of the consultative efforts and calculated DC rate decreases across all structure types. However, BILD requested discounts to the DC rates for multiples and apartments to achieve a 9% decrease for all residential classes, equivalent to the calculated DC rate decrease for single and semi-detached units.

Since holding the public meeting, the Toronto Regional Real Estate Board (TRREB) submitted a letter to Council (dated March 13) on the 2026 Bylaw. The letter noted support for deferrals previously put in place (e.g., non-luxury rental deferral) and potential [First-Time Home Buyers' DC-Equivalent Rebate](#) (pending senior government funding). TRREB highlighted the calculated DC reductions in the 2026 Bylaw but requested additional DC relief: 50% DC reductions across all housing units, especially larger apartments.

Considering these requests, and as requested by some members of Council, staff reviewed whether any discount being contemplated could reduce home prices to affordable levels, as well as the financial implications of doing so. Table 1 summarizes what the Act defines as affordable and shows the extent of discount needed off average purchase prices to reach affordable levels, assuming the discounts are fully passed onto new homeowners.

**Table 1**  
**DC Discount to Meet Affordable Purchase Price**

	Single-Detached	Multiple Unit Dwelling (e.g., townhomes)	Apartment
Average Purchase Price <sup>1</sup> (based on MMAH <a href="#">Bulletin</a> )	\$1,597,778	\$1,001,111	\$717,778
Affordable Purchase Price <sup>1</sup> (based on MMAH Bulletin)	\$506,089	\$506,089	\$506,089
<b>DC Discount Required to Meet Affordable Definition under Act</b>	<b>\$1,091,689</b>	<b>\$495,022</b>	<b>\$211,689</b>

<sup>1</sup> Calculated as average of the nine local municipalities. Affordable purchase price in York Region is income-based (30% of gross annual household income at the 60<sup>th</sup> percentile)

Table 2 summarizes financial implications of the requested DC relief, including the magnitude of the discount and costs to the Region reflected in tax levy and user rate terms.

**Table 2**  
**Incentive Options – Financial Implications**

	DC Discount per Unit	Foregone DCs <sup>1</sup>	Financial Impact
<b><u>BILD Request</u></b>			
Discounts for multiples and apartments to achieve DC rate decreases equivalent to calculated rate decrease for single detached units	Multiple: <b>\$2,062</b> Large Apt: <b>\$4,142</b> Small Apt: <b>\$1,707</b>	\$25M avg annually	One-time 1% tax levy and 3.1% user rate increase equivalent
<b><u>TRREB Request</u></b>			
Discount all residential DCs by 50% for two years <sup>2</sup>	Single and Semi-Detached: <b>\$42,359</b> Multiple: <b>\$36,196</b> Large Apt: <b>\$29,360</b> Small Apt: <b>\$18,602</b>	\$532M over 2 years	One-time 9% tax levy and 32.5% user rate increase based on recovering costs as incurred

	DC Discount per Unit	Foregone DCs <sup>1</sup>	Financial Impact
Discounting all large apartments by 50% <sup>2</sup>	Large Apt: <b>\$29,360</b>	\$83M over 2 years	One-time 1.4% tax levy and 5.1% user rate increase based on recovering costs as incurred

<sup>1</sup> Estimated DCs based on 2026 Budget growth assumptions and Final 2026 Bylaw calculated rates

<sup>2</sup> Assumed program to have two-year time-limited availability

As noted in the February report, and updated since, the sum total of discounts, deferrals and incentives already approved by Council, or required by the Act, represents nearly \$1.4 billion in fiscal pressures that must be considered in developing the next Fiscal Strategy. The incentives contemplated above have substantial financial impacts with limited impacts on improving affordability and are not recommended at this time. However, should the Region receive funding through the Canada-Ontario Partnership to Build, these monies could be used, for example, to action BILD’s request to equalize DC rate reductions, by way of discount, across all residential classes.

## NON-RESIDENTIAL DEVELOPMENT

### King Chamber of Commerce deputation requested more information on non-residential DCs and consideration of further DC relief

At the February public meeting the King Chamber of Commerce (“Chamber”) deputed requesting more information about non-residential DCs and that staff consider what DC relief could be provided to the sector, with a focus on Industrial/Office/Institutional (IOI). In support of this deputation, staff have met with the Chamber to further understand and scope the deputation.

The Region’s non-residential DC rate is split out by Retail, IOI and Hotel. Prior to the 1998 DC Bylaw, the Region levied one non-residential DC rate. In 1998 this was expanded to Retail and IOI, to encourage more IOI development because, all things being equal, the rates would be lower for that class of development. In 2017, the Region further split out its rate classes, adding a Hotel rate. This was done because prior to 2017 Bylaw, hotels were charged a blended residential and non-residential rate, which was different than all other municipalities that treated hotels as retail. This treatment had unintended consequence of contributing to hotels in York Region paying more than in other jurisdictions.

Through consultation, the Chamber asked if it was possible to revert to one non-residential DC rate. Divisional Court decision prevents this, establishing the precedent and principle that once a DC rate category (e.g., non-residential) is split into separate rate classes (e.g., Retail, IOI and Hotel) it cannot be re-combined. Reverting to one non-residential DC rate would result in cross subsidization where IOI and Hotel development would pay more and Retail less (all else equal) and could put the Region at risk of a successful appeal of the DC Bylaw.

## **In addition to IOI DC rates decreasing by 11%, Region also offers various DC deferrals for non-residential development**

The 2026 Bylaw proposes a decrease in DC rates of 2% for Retail and 11% for IOI. Additionally, the Region offers DC deferrals for [large](#) and [small offices](#), [retail development](#) and [open-air motor vehicle storage structures](#). IOI developments are also eligible for an exemption of DCs when expanding their original building, up to 50% of that size, by gross floor area. The Region also has a long-standing policy to bring to Council, for consideration, DC relief when a local municipality has done so. Most recently this took place with [Conmar Developments Inc. and Fenlands Vaughan Inc. Development Charge Deferral Request - City of Vaughan](#), [George A. Kelson Company Limited – Deferral Request](#) and [99 Langstaff Road East Developments Inc. – Deferral Request](#). While staff cannot recommend DC discounts, Table 3 summarizes the fiscal implications of doing so, across all IOI development.

**Table 3**  
**Financial Implications of DC Discounts for IOI Developments**

Discount <sup>1</sup>	Foregone DCs	One-time Tax Levy Increase Equivalent	and	One-time User Rate Increase Equivalent
20%	\$11.2 avg annually	0.4%	+	1.4%
30%	\$16.8M avg annually	0.6%	+	2.1%
40%	\$22.4M avg annually	0.8%	+	2.7%

<sup>1</sup> Estimated DCs based on 2026 Budget growth assumptions and Final 2026 Bylaw calculated rates. Represents the increment above calculated DC rate decreases to arrive at the total discount or reduction

## **Two deputations requested consideration of DC relief for car dealerships**

Two deputations requested consideration of additional relief for car dealerships. Deputations noted that, while the retail rate was decreasing, it remained a key issue to their potential development. As noted at the public meeting, car dealerships, their service bays and storage areas (with the exception noted below) are treated as retail uses under the 2026 Bylaw.

Since the public meeting, staff met with the deputants to further understand and scope the request. As part of these consultations, the deputants clarified their request to be that, when assessing the DC treatment to car dealerships, the Region:

- Apply IOI DC rate to service, parts and service staff areas at grade; *plus*
- Exempt below grade service and parking/storage areas, above and below grade vehicle parking, storage, circulation areas and other non-leasable gross floor areas (e.g., stairwells, access hallways)

It was also noted that the DC exemption when a building is expanded by up to 50% of its original size, which is available to all IOI development, should be extended to Retail development.

### **Region has previously put in place policies to support car dealerships**

In 2018, to support car dealerships, the Region, in consultation with the sector, introduced an indefinite [DC deferral for open-air motor vehicle storage structures](#), providing that no DCs are due until the use changes. Further to this, when employee and customer parking are required to satisfy zoning bylaw requirements, the required spaces could be exempt from DCs. The Region also offers a blended DC rate for car dealerships when the gross floor area of the storage area is at least twice that of the retail area (e.g., showroom, service, parts). In these instances, the retail rate would be capped at two times the gross floor area of the retail component of the car dealership. The gross floor area above and beyond that would be levied the IOI rate<sup>3</sup>. Table 4 below provides an illustrative example of how this would work and shows the significant DC savings that results.

**Table 4**  
**Comparison of Treatment for Car Dealerships with Significant Storage Areas**

	2026 Bylaw – If all gross floor area levied at Retail rate	2026 Bylaw – When levied at blended DC rate	Difference	Change
<b>Regional DCs owed<sup>1</sup></b>	\$2,896,800	\$1,975,600 <sup>2</sup>	-\$921,200	-32%
<b>Per square foot DC charge</b>	\$72.42	\$49.39	-\$23.03	-32%

<sup>1</sup> Example car dealership with a total DC-eligible gross floor area of 40,000 sq. ft., of which vehicle storage is 30,000 sq. ft. The vehicle storage area is more than twice the size of areas not used for storage. DC rates used are the FINAL 2026 Bylaw rates (Retail = \$72.42, IOI = \$26.36)

<sup>2</sup> Formula is (\$72.42\*20,000 sq.ft.) + (\$26.36\*20,000 sq.ft.)

### **Staff further reviewed the DC treatment of car dealerships and can recommend an exemption for an expansion of up to 50% of the original building’s gross floor area**

In reviewing the treatment of car dealerships, staff engaged with neighbouring upper- and single-tier municipalities (see Appendix C). Those who differentiate their non-residential DC rates treat car dealerships as retail/commercial or non-industrial (but identified as retail), which aligns with the Region. Further to this, no municipality treated car dealerships as a separate, standalone class of

<sup>3</sup> Note: For a car dealership, where sum of the areas used for use for storage of motor vehicles, excluding customer and employee vehicles, is more than two times greater than the remaining area, the retail rate applies to two times the difference between the gross floor area of the entire dealership and the area used for storage, and any area above that is levied IOI rate.

development<sup>4</sup>. It should be highlighted that Toronto provides a DC exemption for non-residential development above ground floor. In 2023, Toronto staff were [directed](#) to bring forward an amendment to their DC bylaw that would reduce or remove this exemption.

Table 5 evaluates the options deputants have raised, related to treatment of car dealerships. Based on considerations and financial implications, staff are recommending that all retail developments, which would include car dealerships, be provided with an expansion exemption up to 50% of their original building. This would align with the relief provided for IOI, facilitate enlargements to existing retail buildings and more intensified land uses, and have an expected financial impact that could be manageable through the Fiscal Strategy. It is also recommended that hotel developments be extended the 50% expansion exemption for the same reasons as retail, and to ensure equity across all classes of non-residential development<sup>5</sup>.

**Table 5**  
**Car Dealerships – DC Relief and Considerations**

Potential Relief/Treatment	Considerations	Financial Implications
Treat service bays, parts and services area as IOI or exempt all below grade service	Ontario Municipal Board decision identifies service bays as retail <sup>1</sup> Changing could result in other retail car service type businesses or parts of businesses seeking similar treatment (e.g., car lube and oil centers, other retailers, like gas stations that provide providing service bay functions)	\$0.3M to \$0.4M annually <sup>2</sup>
Treat storage areas as IOI or exempt	Vehicle storage areas can have additional retail uses (e.g., detailing, showroom, servicing, etc.). In some cases, areas originally used for storage may be changed to other uses after building permit issuance Council direction in 2018 was to maintain storage as retail, except in instances where storage is ‘significant’ or as a standalone open-air structure Consistency with treatment of merchandise storage in other retail - changing the treatment of storage in car dealerships could give rise to an appeal from other retailers, seeking similar treatment/relief	\$1.0M to \$1.5M annually <sup>3</sup>

<sup>4</sup> Note: Given the Divisional Court precedent discussed on page 8, relating to splitting out DC rate classes, as well as other considerations (e.g., likelihood other development would seek similar treatment), going forward staff would no longer recommend Region further break out DC rate classes.

<sup>5</sup> Note: Estimated financial implication could be \$0.3M annually, assuming one (1) hotel annually at an average 93K sq ft, with 2/3 at Hotel rate and 1/3 as the exempt 50% expansion.

Potential Relief/Treatment	Considerations	Financial Implications
Exempt non-leasable gross floor area	Non-leasable gross floor area includes basements, mechanical rooms, hallways, elevator shafts and stairwells, all of which are development and DC-eligible, contribute to the draw on servicing and fundamental to the overall use of a structure  Not charging for non-leasable gross floor area would likely result in all other types of non-residential development seeking similar relief	\$0.2M to \$0.4M annually <sup>4</sup>
Provide car dealerships with 50% expansion exemption, similar to IOI	Aligns with relief provided to IOI development  Supports expansion of existing buildings and intensified land uses	\$0.4M annually <sup>5</sup>

<sup>1</sup> *Shanahan Ltd. v. Region of York (2013)* concluded use of service bays to perform warranty work, “is a direct function of the retail sale of a new vehicle and is not a separate and distinct use of [sic] function from the retail activity of selling such goods as new or used cars and trucks to the general public” and as **such service department areas (bays) fall “squarely within the definition of retail”** [emphasis added]

<sup>2</sup> Assumes two (2) car dealerships annually at an average 30K sq ft, 15% of the GFA being service bay areas, 54% of which below grade (based on historic actuals over last 5 years)

<sup>3</sup> Assumes two (2) car dealerships annually at an average 30K sq ft, 36% of the GFA being storage areas (based on historic actuals over last 5 years)

<sup>4</sup> Assumes two (2) car dealerships annually at an average 30K sq ft., with 5-10% of the GFA non-leasable

<sup>5</sup> Assumes one (1) car dealership bi-annually at an average 30K sq ft, with 2/3 at Retail rate and 1/3 as the exempt 50% expansion. While this would apply to all retail, the assumption of (1) car dealership bi-annually is based on a similar 50% expansion exemption for Office and Institutional development which had no take-up over the last five years

## CONTINGENCY SCHEDULE

### Contingency Schedule for the 2026 Bylaw has been amended based on consultation with Town of Whitchurch-Stouffville staff

The 2026 Bylaw, as released in January, included a \$3.2 billion Contingency Schedule, which is a list of roads capital projects with associated DC rate increases that would become part of the main bylaw should certain conditions be met (i.e., trigger events). There are contingent land acquisition costs associated with these roads projects, which were separated due to recent changes to the Act.

After the release of the 2026 Bylaw and public meeting, Public Works staff worked with Whitchurch-Stouffville staff. Supported by a September 2025 [resolution](#) from Whitchurch-Stouffville, and after a comprehensive analysis, staff have added one more road widening project to this schedule:

- Bloomington Road from Woodbine Avenue to York-Durham Line: \$153 million (trigger being completion of an Environmental Assessment or inclusion in an update to Region's Transportation Master Plan)

As is the case with the other roads projects on this schedule, for the associated land acquisition costs, 30 days after a trigger event is met, and upon notification to the development industry and

local municipalities, the DC rate increase would take effect. For roads costs, the trigger event would not result in a DC rate increase because roads services are capped at the 15-year historical service level. However, those costs would become recoverable in future DC bylaws.

## **DC DEFERRAL FOR RENTAL BUILDINGS**

### **Staff recommend rental buildings which previously received a 5–20-year DC deferral, be provided an opportunity to transition to Region’s new Non-Luxury Rental deferral**

In October 2019, the Region introduced a 5–20-year [DC Deferral for Affordable Rental Buildings](#), provided they maintain rents at 175% of average market rent for 20 years. Since then, the Region has executed six deferral agreements, for \$18.5 million in DCs, in Newmarket, Richmond Hill and Vaughan<sup>6</sup>. In June 2025, the Region introduced a new, indefinite [DC Deferral for Non-Luxury Rental Buildings](#), provided they maintain rents at 200% of average market rent for 40 years.

Since February, staff have engaged with rental developers who previously executed a DC deferral agreement with the Region under the affordable rental building policy. They indicated a desire to avail themselves of the new indefinite DC deferral for non-luxury rental buildings, while still providing rents at a more affordable 175% of average market rent (and for 40 years).

Given the deeper levels of affordability being contemplated, and that the building would have to be maintained as a rental for 40 years, staff recommend that any landowner/developer who had previously executed an agreement under the Region’s DC deferral for affordable rental buildings, be provided the opportunity to extend that deferral duration, with necessary modifications, subject to the satisfaction of the Region.

## **NOBLETON BYLAW**

### **Nobleton Bylaw costs have been updated to reflect tendered costs for new expansion**

The draft Nobleton Bylaw tabled at Council reflected estimated costs of just over \$122 million (with contingency). Since that time, the works have been tendered and awarded at just under \$93 million (with contingency), to North America Construction Limited. North American Construction Limited previously worked on Duffin Creek Plant Upgrades, Keswick Water Treatment Plant Upgrades, and Leslie Sewage Pumping Station Electrical Upgrades. These reduced costs are now being used for the updated/final wastewater DC rates in Nobleton.

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<sup>6</sup> Note: Of the \$18.5 million in deferred DCs, \$15.4 million remains deferred and still to be paid.

## **ELEMENTS COMMON TO BOTH BYLAWS**

### **Since holding the public meeting, Region has received clarification on its DC collections process when non-rental, residential DCs are deferred to occupancy**

As noted in Appendix B, some deputations and correspondence received during the public meeting sought clarification on the Region's DC collections process. Specifically, stakeholders wanted to better understand when DCs would be collected for ground-related development under plans of subdivision and high-rise development, in light of changes to the Act allowing developers to defer DC payment until occupancy for non-rental residential development<sup>7</sup>. Since that meeting the Region has received clarification from the Minister on this matter and as a result:

- All ground-related, subdivision DCs will be deferred to each occupancy of each building in the subdivision, without the requirement for security. The amount to be paid will be the amount applicable to the building(s) for which the occupancy permit(s) have been issued and will be collected by the local municipality
- All residential high-rise DCs will be deferred to each occupancy permit in the building as they are issued, without the requirement for security, and the amount to be paid will be the amount applicable to the unit(s) for which the occupancy permit(s) have been issued. They will be collected by the local municipality

Changes to the *Building Code* now also require the Chief Building Official only issue occupancy permits for non-rental residential buildings, subject to these deferrals, upon proof the deferred DCs were paid.

### **Indexing of DC rates is not expected to take place until July 1, 2027**

While both the 2026 Bylaw and Nobleton Bylaw provide for indexing of DC rates in accordance with the Act on July 1, that will not take place in 2026. This is because the projects included in both Bylaws are in 2026 dollars. The first scheduled indexing of DC rates is expected on July 1, 2027.

### **All prescribed timelines for passing both Bylaws have been met, with new DC rates to take effect on May 21, 2026**

As discussed in February, the Act prescribes a specific process and sets timelines that must be complied with prior to the passage of a DC bylaw. This is to ensure transparency and provide all stakeholders with an opportunity to comment on a municipality's proposed development charges bylaw. Key statutory timelines include:

- Holding at least one public meeting on the bylaws, where 20 days' notice was provided and that the background studies and bylaws were available at least two weeks prior

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<sup>7</sup> Note: Rental development remains eligible for the 5-year installment payments, beginning at first occupancy, under the Act or the Region's rental deferrals.

- Making the background studies publicly available at least 60 days prior to passing the bylaw

As noted in the February [report](#), the 2026 Bylaw and Nobleton Bylaw meet all legislative requirements. A public meeting was held on February 26, for which 39 days' notice was given with the studies and bylaws being made available for 29 days prior. Finally, both background studies will have been available for 113 days prior to Council's consideration of passage on May 21.

### **Transition is being provided for any developments where the DC payable determination date was on or after March 30, 2026, but before May 21, 2026**

The 2026 Bylaw and Nobleton Bylaw and associated DC rates would take effect on the date of passage, expected to be May 21, 2026. As a result of changes to the Act, any development that had frozen DC rates at site plan or zoning bylaw amendment application will benefit from the lower of the frozen DC rates (plus interest) or the new prevailing DC rates, where the DC payable determination date (e.g., building permit issuance, plan of subdivision agreement or clearance) is post-May 21, 2026.

There are, however, some developments that may have required building permits or entered into subdivision agreements over the last couple of months and cannot avail themselves of the reduced DC rates. To ensure developments that started their spring construction season already are not financially disadvantaged, staff are recommending that Section 27 agreements under the Act, be leveraged to provide the reduced DC rates or 2026 Bylaw provisions. This would apply to any development where the DC payable determination date was on or after March 30, 2026, but prior to May 21, 2026. Staff have chosen March 30 to align with the tabling of Bill 98, as well as the announcement of the Canada-Ontario Partnership to Build.

### **Region will provide stakeholders with notice of passage of 2026 Bylaw and Nobleton Bylaw and appeal period**

Once both Bylaws pass, the appeal period begins, and the Region must provide written notice to the public within 20 days of passage. This notice, expected to be provided on or before May 25, 2026, will be given through publication on [YorkRegion.com](http://YorkRegion.com), Region's DC [webpage](#) and Council [agenda site](#), [York.ca Public Notices](#), BILD Working Group SharePoint site and BILD email.

Under Section 14 of the Act, any person or organization can appeal the Region's 2026 Bylaw and Nobleton Bylaw to the Ontario Land Tribunal (OLT). In accordance with Section 16 of the Act, the OLT cannot amend either Bylaw to increase the DC rates.

The appeal period for the 2026 Bylaw and Nobleton Bylaw will begin one day after both Bylaws are expected to be passed, and will end 40 days later, on June 30, 2026, at 4:30 pm. Anyone wishing to appeal the 2026 Bylaw and/or Nobleton Bylaw must file the appeal with the Regional Clerk prior to that deadline. In the event the Region receives any appeals of the 2026 Bylaw or Nobleton Bylaw, Council will be updated through a private report from the Regional Solicitor and General Counsel.

## **Minister of Municipal Affairs and Housing may request either background study**

Amendments to the Act provide that the Minister may request a copy of the 2026 Region-wide DC Background Study and/or 2026 Nobleton Area-Specific DC Background Study. In accordance with this requirement, and subject to the Act, staff will provide information prior to any deadline that has been specified by the Minister.

## **Council approval of 2026 Bylaw and Nobleton Bylaw support Good Government and Economic Vitality focus areas of 2023 to 2027 Strategic Plan and Vision**

Passage of the 2026 Bylaw and Nobleton Bylaw align with the Region's Vision and strategic goals, including open and responsive government and fostering a place where everyone can thrive. Bylaws help fund vital infrastructure needed to accommodate residential and non-residential growth to 2051. Calculated DC rate decreases may help spur housing supply across all built forms. Both DC Bylaws evidence the Region as a responsive government and, once passed, will help support economic prosperity over the next 25 years.

## **5. Financial Considerations**

This report identifies financial impacts beyond the current budget year.

### **2026 BYLAW**

#### **Finalized Region-wide DC rates have changed nominally since tabling but continue to see decreases across all classes of residential and non-residential development**

As Table 6 shows, the finalized Region-wide DC rates will decrease between 2% and 9% for residential development and between 2% and 35% for non-residential development. Final calculated DC rates changed nominally since tabling due to minor corrections to the rate calculation. These slight changes reflected a minor revision to the third-party funding amount for Roads BRT projects (went from 74% to 73%), which increased residential per capita costs by \$12.72 and non-residential costs by \$0.21 per square foot.

As discussed in the February report, these variances do not reflect a discount or built form preference by Region. Residential rate decreases vary due to assumed persons per unit (PPU), the driver of the service draw. For example, PPUs in Single Detached homes, based on Statistics Canada data, decreased slightly since the 2022 DC Bylaw, while small and large apartments increased slightly. This is consistent with the gradual shift in the Region to higher density forms of housing. For non-residential rates, decreases vary due to assumed floor space per worker (FSW).

**Table 6  
FINAL - 2026 Bylaw DC Rates**

	Current DC Rates (indexed as of July 1, 2025)	2026 DC Rates – (DRAFT at Public Meeting)	2026 DC Rates – FINAL*	% Change over Current Rates
<b>Residential (per unit)</b>				
Single and Semi-Detached	\$92,834	\$84,670	<b>\$84,718</b>	-9%
Multiple Unit Dwelling	\$77,236	\$72,350	<b>\$72,392</b>	-6%
Apartment >=700 square feet	\$59,939	\$58,687	<b>\$58,720</b>	-2%
Apartment < 700 square feet	\$38,982	\$37,183	<b>\$37,204</b>	-5%
<b>Non-Residential (per square foot of Gross Floor Area)</b>				
Retail	\$73.89	\$72.13	<b>\$72.42</b>	-2%
Industrial/Office/Institutional	\$29.73	\$26.34	<b>\$26.36</b>	-11%
Hotel	\$13.29	\$8.73	<b>\$8.63</b>	-35%

## **NOBLETON BYLAW**

### **Nobleton Bylaw DC rates have been updated to reflect lower tendered costs for wastewater expansion**

As noted in the Analysis section of this report, the final 2026 Nobleton DC rates reflect the tendered costs for the wastewater expansion, which were about 24% lower than the estimated costs included in the draft Background Study. As a result, the wastewater DC rates decreased by 24%. Table 7 provides a summary of this, as well as the ‘all-in’ DC rate (i.e., including all other Regional services), that development in Nobleton would pay.

**Table 7**  
**FINAL - Nobleton Bylaw Wastewater DC Rates**

	2026 Nobleton Wastewater DC Rates (DRAFT at Public Meeting)	2026 Nobleton Wastewater DC Rates FINAL	‘All-in’/Total DC Rate for Development in Nobleton
<b>Residential (per unit)</b>			
Single and Semi-Detached	\$71,593	\$54,717	<b>\$110,468</b>
Multiple Unit Dwelling	\$62,005	\$47,389	<b>\$95,028</b>
Apartment >=700 square feet	\$44,448	\$33,971	<b>\$72,613</b>
Apartment < 700 square feet	\$28,162	\$21,523	<b>\$46,006</b>
<b>Non-Residential (per square foot of Gross Floor Area)<sup>1</sup></b>			
Retail	\$30.32	\$23.17	<b>\$81.80</b>
Industrial/Office/Institutional	\$30.32	\$23.17	<b>\$39.98</b>
Hotel	\$30.32	\$23.17	<b>\$28.83</b>

<sup>1</sup> Nobleton Bylaw has only one DC rate for non-residential development; however, to provide the ‘all-in’/total DC rate, this has been broken out to align with the Region-wide DC rate for other services (e.g., water, roads, transit, etc.)

## 6. Local Impact

### **Local municipalities continued to provide feedback post tabling of the Bylaws and, once passed, will help administer the Bylaws**

Since the 2026 Bylaw and Nobleton Bylaws were made public on January 29, the Region has continued to seek feedback from local municipal staff. Areas of discussion included the DC collections process in light of changes to the Act to defer DC payments until occupancy for non-residential residential development.

Once passed, local municipalities will maintain their role as agents for the Region, helping to administer both Bylaws and all associated policies and collect DCs. In support of this, the Region will continue to meet with local municipal partners to discuss and resolve any potential administrative challenges and ensure alignment, where possible, of future DC bylaws and policies.

## 7. Conclusion

The 2026 Bylaw and Nobleton Bylaw represent over two years of work by staff, with directions from Council and in consultation with local municipal partners, BILD, the BILD Working Group, and other stakeholders. Taken together, both Bylaws help fund just over \$21.2 billion in infrastructure needed to accommodate growth to 2051. The 2026 Bylaw represents the first time in the Region's history that an update resulted in DC rate decreases across all classes of development.

Since the February 26 public meeting, staff have held multiple touchpoints with stakeholders to help understand their concerns. This resulted in a 50% expansion exemption now being available to all non-residential development.

Should the Region receive new senior government funding, including from the recently announced \$8.8 billion Canada-Ontario Partnership to Build, Council could leverage the streamlined/expedited bylaw amendment process under the Act to further reduce DC rates. Alternatively, through policy, Council can also provide a DC discount.

Finally, Section 10 of the Act requires that, prior to passing a DC bylaw, a municipality's Council must complete a DC background study. Approval of Attachments 1 and 2 of this report satisfies this requirement. Having met all statutory requirements and timelines, it is recommended that Council approve the 2026 Bylaw and Nobleton Bylaw, with an effective date of May 21, 2026.

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For more information on this report, please contact Bonny Tam, Director, Treasury Office and Deputy Treasurer at 1-877-464-9675 ext. 75885. Accessible formats or communication supports are available upon request.



Recommended by:

**Laura Mirabella**  
Commissioner of Finance and Regional Treasurer



Approved for Submission:

**Erin Mahoney**  
Chief Administrative Officer

April 22, 2026  
17209729

- Appendix A – Key Projects in 2026 Bylaw by Local Municipality
- Appendix B – Summary of Public Meeting Feedback and Subsequent Correspondence
- Appendix C – Interjurisdictional Scan – DC Treatment of Car Dealerships
- Attachment 1 – 2026 Region-wide Development Charges Background Study (17219796)
- Attachment 2 – 2026 Nobleton Area-Specific Development Charges Background Study (17219793)

## Key Projects in 2026 Bylaw by Local Municipality

Municipality	Key Projects in 2026 Bylaw and Gross Project Cost <sup>1</sup>
All Municipalities Serviced by York-Durham Sewage System (YDSS)	<ul style="list-style-type: none"> <li>• Duffin Creek Plant Expansion Works - \$1.1 billion</li> <li>• Primary Trunk Twinning - \$446 million</li> <li>• Toronto and Peel Supply Works - \$71 million</li> </ul>
Aurora	<ul style="list-style-type: none"> <li>• North YDSS Expansion Phase 1-3 - \$2.4 billion</li> <li>• York East Water Servicing - \$190 million</li> <li>• St Johns and Highway 404 Interchange - \$171 million</li> <li>• Bloomington Bayview Watermain - \$101 million</li> </ul>
East Gwillimbury	<ul style="list-style-type: none"> <li>• North YDSS Expansion Phase 1-3 - \$2.4 billion</li> <li>• York East Water Servicing - \$190 million</li> <li>• Bloomington Bayview Watermain - \$101 million</li> <li>• Doane Road and Leslie Street Intersection - \$70 million</li> </ul>
Georgina	<ul style="list-style-type: none"> <li>• Sutton Wastewater Servicing - \$106 million</li> <li>• Keswick Wastewater Servicing - \$53 million</li> <li>• Baseline Rd. Widening (McCowan Rd. to Dalton Rd.) - \$50 million</li> <li>• Woodbine Ave. Widening (Pollock Rd. to Old Homestead Rd.) - \$43 million</li> </ul>
King	<ul style="list-style-type: none"> <li>• King Road Widening (Hwy 400 to Hwy 27) - \$101 million</li> <li>• Highway 27 Widening (Nashville Rd. to King Rd.) - \$94 million</li> <li>• King City Wastewater System Upgrades (two phases) - \$56 million</li> <li>• Nobleton Water Servicing - \$28 million</li> </ul>
Markham	<ul style="list-style-type: none"> <li>• York-Durham Sewage System Expansion - \$470 million</li> <li>• North Markham Trunk Sewer - \$175 million</li> <li>• North Markham Water Servicing - \$160 million</li> <li>• South York Greenway Active Transportation Corridor - \$100 million</li> </ul>
Newmarket	<ul style="list-style-type: none"> <li>• North YDSS Expansion Phase 1-3 - \$2.4 billion</li> <li>• York East Water Servicing - \$190 million</li> <li>• St Johns and Highway 404 Interchange - \$171 million</li> <li>• Bloomington Bayview Watermain - \$101 million</li> </ul>
Richmond Hill	<ul style="list-style-type: none"> <li>• Bayview Avenue Widening – Hwy. 7 to 16<sup>th</sup> Ave. - \$83 million</li> <li>• Elgin Mills Grade Separation east of Yonge St. - \$73 million</li> <li>• Elgin Mills Rd. Widening (Yonge St. to Bathurst St.) - \$58 million</li> <li>• Paramedic Response Station #85 - \$9 million</li> </ul>
Vaughan	<ul style="list-style-type: none"> <li>• West Vaughan Sewage Servicing - \$540 million</li> <li>• York-Durham Sewage System Expansion - \$470 million</li> <li>• King-Vaughan/Kirby Interchange at Hwy 400 - \$171 million</li> <li>• Northeast Vaughan Water and Wastewater Servicing - \$156 million</li> <li>• South York Greenway Active Transportation Corridor - \$100 million</li> </ul>
Whitchurch-Stouffville	<ul style="list-style-type: none"> <li>• North Markham Trunk Sewer - \$175 million</li> <li>• North Markham Water Servicing - \$160 million</li> <li>• Intersection Improvement – York-Durham Line at Bloomington - \$15 million</li> <li>• Stouffville Water Servicing - \$23 million</li> </ul>

<sup>1</sup>Project costs have been rounded

## Summary of Public Meeting Feedback and Subsequent Correspondence

Name	Detail
<b><i>Deputations Received and Referred to Staff</i></b>	
<a href="#">Tom Jakobek</a> , DFC Auto Group/1000647145 Ontario Limited	<ul style="list-style-type: none"> <li>No provision for expansion exemption like IOI and Retail class is punitive; one non-residential rate for all classes should be considered</li> <li>Consideration of relief for parking in car dealerships</li> </ul>
<a href="#">Bruce Hall</a> , AWIN Group of Dealerships/8001 Kennedy Ltd.	<ul style="list-style-type: none"> <li>Car dealerships should not be charged the high Retail DC rate and unlike IOI uses (50% DC exemption), dealerships must pay DCs for renovations/expansions</li> <li>Consider one non-residential DC rate that does not favour one class over another and not penalize creation of indoor parking spots vs. outdoor spaces</li> </ul>
<a href="#">Carmelinda Galota</a> and Darryn Willbur, King Chamber of Commerce	<ul style="list-style-type: none"> <li>Impact of DCs on commercial development and employment lands in King Township</li> <li>Current Regional DC rates increase the cost of building industrial and office space, impacting business investment and job creation</li> </ul>
<b><i>Deputations Received</i></b>	
<a href="#">Paul DeMelo</a> , Lawyer for many developers (No organization identified)	<ul style="list-style-type: none"> <li>Approach for DC payments to occur at first occupancy does not support the delivery of housing in a cost-effective manner</li> </ul>
<a href="#">Michael McLean</a> , Fieldgate Developments	<ul style="list-style-type: none"> <li>Requested DC relief higher than what was calculated by staff, but understand it is a delicate balance</li> <li>Spoke to deferral to occupancy for subdivisions (requesting at each building in subdivision)</li> </ul>
<a href="#">Victoria Mortelliti, Jason Bottoni, and Gabe Di Martino</a> , Building Industry and Land Development Association (BILD) (also correspondence)	<ul style="list-style-type: none"> <li>Supportive of staff efforts, consultation and calculated DC rate reductions; also noted \$12.2 billion earmarked by the federal government to offset DC reductions and would look forward to an updated bylaw to reflect a near 50% reduction in DCs if this occurs</li> <li>BILD requested aligning DC payment timing with project closing (occupancy) as an important consideration, so payment is made closer to the time of sale</li> </ul>

Name	Detail
<a href="#">Marco Filice</a> , Liberty Development Corp. (also correspondence)	<ul style="list-style-type: none"> <li>Requested equalization across all residential DC rate classes via discount (no specific target rate reduction identified)</li> <li>Expressed that continued policy discussions occur on rate equalization prior to passing the DC Bylaw</li> </ul>
<b>Correspondence Received</b>	
<a href="#">Town of East Gwillimbury</a>	<ul style="list-style-type: none"> <li>Inclusion of the North YDSS Expansion Project and its projected cost of \$2.3 billion is critical to Northern York Region municipalities</li> <li>Town of East Gwillimbury Council expressed support for the 2026 DC Background Study, draft bylaw and the capital program it supports</li> </ul>
<a href="#">Noah Shechtman</a> , Brightstone Developments	<ul style="list-style-type: none"> <li>Letter of support for the proposed 2026 DC Bylaw</li> <li>Proposed decreases help address current housing affordability and supply challenges</li> </ul>
<a href="#">Peter Cortellucci</a> , Cortel Group	<ul style="list-style-type: none"> <li>Request to equalize rates across residential DC classes, through incentives, to encourage more high-rise development</li> <li>Indicated concern with timing of DC collections for high-rise developments at first occupancy</li> </ul>
<a href="#">Antonio Muto</a> , Lakeview Homes Inc.	<ul style="list-style-type: none"> <li>Requested equalization of rates across Residential classes via discount to achieve an approximate 10% reduction</li> <li>Referenced federal government announcement of reductions in DCs but no relief reflected or clearly signaled in the proposed 2026 DC Background Study</li> </ul>
<a href="#">Paul Tobia</a> , Trinison Management Corp.	<ul style="list-style-type: none"> <li>Expressed support for proposed DC reductions, specifically the 8.7% reduction for singles and semi-detached dwellings, noting it will materially improve project viability and accelerate project delivery</li> <li>Referenced a 50% DC reduction driven by federal funding and noted updating the bylaw accordingly when federal funding is received by the Region</li> </ul>
<b>Correspondence Received after Public Meeting (on May 7 Committee agenda)</b>	
Daniel Steinfeld,	<ul style="list-style-type: none"> <li>Supportive of DC deferrals previously put in place and calculated DC reductions</li> </ul>
Toronto Regional Real Estate Board (TRREB)	<ul style="list-style-type: none"> <li>Requested 50 per cent DC reductions across all housing units, especially for larger apartment, aligning with other jurisdictions</li> </ul>
Paul DeMelo,	<ul style="list-style-type: none"> <li>Supportive of staff effort and consultation, to bring forward the Nobleton expansion in the ASDC</li> </ul>
Lawyer for Nobleton Area Landowner Group	<ul style="list-style-type: none"> <li>Requested confirmation that if senior government funding for the expansion is received, the Region would amend the Nobleton Bylaw to incorporate that funding</li> </ul>

## Interjurisdictional Scan – DC Treatment of Car Dealerships

Municipality	Treatment of Car Dealership as Commercial/Retail/Non- Industrial (which Includes Retail and Commercial)	Relief Provided	Car Dealerships as Own Class
York	✓	3-year deferral, total drawn from security in equal, annual installments <sup>1</sup> Open-air motor vehicle storage structure deferral until change of use	x
<a href="#">Barrie</a>	✓	x	x
<a href="#">Brampton</a>	✓ (Non-Industrial/non-office)	x	x
<a href="#">Durham</a>	✓	x <sup>2</sup>	x
<a href="#">Halton</a>	✓	10-year deferral applicable to all Non-Residential, charge is spread equally over 10-years with interest <sup>2</sup>	x
<a href="#">Hamilton</a> <sup>3</sup>	✓	x	x
<a href="#">London</a>	✓	x	x
<a href="#">Kingston</a>	✓ (Non-Industrial)	x	x
<a href="#">Mississauga</a>	✓	x	x
<a href="#">Niagara</a> <sup>3</sup>	✓	x	x
<a href="#">Ottawa</a>	✓	x	x
<a href="#">Peel</a>	✓ (Non-Industrial)	x	x
<a href="#">Pickering</a> <sup>4</sup>	N/A	x	x
<a href="#">Toronto</a> <sup>4</sup>	N/A	Non-res exemption for GFA above and below the ground floor (under review) <sup>1</sup>	x
<a href="#">Waterloo (Region)</a> <sup>4</sup>	N/A	x	x

<sup>1</sup> Relief isn't dedicated to car dealerships, but available to them as Retail. Toronto above ground floor exemption is being reviewed as part of DC Bylaw [review](#)

<sup>2</sup> Durham exempts parking structures used for parking of motor vehicles, excluding parking spaces used for display of motor vehicles for sale or lease or parking spaces associated with servicing of motor vehicles

<sup>3</sup> Bylaw has one DC rate for Non-Residential development, but identifies the use as Retail/Commercial

<sup>4</sup> Pickering, Toronto and Waterloo only have one non-residential rate