

Policy No:	FS – 007
Department:	FINANCIAL SERVICES
Subject:	CITY WIDE DEVELOPMENT CHARGES DEFERRAL POLICY

- 1) That the City of Vaughan City-Wide Development Charges Deferral Policy (Attachment 1) be approved;

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Attachment 1

**CITY OF VAUGHAN
City-Wide Development Charges Deferral Policy**

Purpose

A policy setting out the qualifying criteria enabling all qualifying applicants to receive a deferral of the City of Vaughan City-Wide Development Charges.

Definitions:

Non-profit Organization - any organization that is a registered charity pursuant to Section 248 of the Income Tax Act.

Private/Parochial School – as defined by the Education Act -
an educational institution operated on a non-profit basis
excluding any dormitory or residence accessory to such
private/parochial school that is used primarily for the
instruction of students in course of study approved or
authorized and registered by the Ministry of Education.

**Qualifying Criteria to Determine Eligibility for a Deferral
of City of Vaughan City-Wide Development Charges**

1. **Deferrals for Private / Parochial Schools must meet all of the following criteria:**
 - i) A non-profit organization; and
 - ii) Lands are owned by the non-profit organizations or are leased lands where the land owner has consented to register the deferral agreement on title and agrees to pay the deferred amount, if required;
 - iii) That all other consents that are determined necessary by the City are obtained;
 - iv) Registered, in good standing, as a charity with the Canada Customs and Revenue Agency; and
 - v) Registered, in good standing, as an educational institution with the Ministry of Education.

2. **Deferrals for Services/Uses Provided by the City of Vaughan or the Regional Municipality of York or any local Board thereof must meet all of the following criteria:**
 - i) A non-profit organization; and,
 - ii) Services/uses that would otherwise be provided by the City of Vaughan (other than seniors housing) or the Regional Municipality of York or any local board thereof; and,
 - iii) Lands are owned by the non-profit organizations or are leased lands where the land owner has consented to register the deferral agreement on title and agrees to pay the deferred amount, if required;

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- iv) That all other consents that are determined necessary by the City are obtained;
- v) Registered, in good standing, as a charity with the Canada Customs and Revenue Agency;
- vi) Registered in good standing, where required, with appropriate Province of Ontario Ministries; and
- vii) The service is available to the general public.

3. Ending Deferral

- i) The deferral of the development charges will end when the use no longer meets the criteria outlined in this policy;
- ii) The rate to be paid is the rate in effect at the time of the deferral.

4. Previous Deferrals

- i) Deferrals previously granted will be grandfathered under the terms and conditions the deferral was originally granted.

**CITY OF VAUGHAN
Process for the Administration of Deferral Agreements**

- 1) Applicant to provide a written request to the Commissioner of Finance & Corporate Services, prior to the issuance of a building permit, for the partial or full deferral of City of Vaughan City-Wide Development Charges.
- 2) The Director of Reserves & Investments will require the following information in order to process the request.
 - i) why the deferral is requested,
 - ii) a footprint of building,
 - iii) proposed building uses,
 - iv) proof of registration with Canada Customs and Revenue Agency; and
 - v) proof, where applicable, of registration with appropriate Province of Ontario Ministry.
- 3) Where a facility has shared uses (more than one use), the common areas within the facility will be prorated among the proposed user. The total identified gross floor area attributed to a use that is for services/uses provided by the City of Vaughan or the Regional Municipality of York, the two Regional School Boards or any local board therefore will be considered for deferral of City of Vaughan development charges.

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- iv) That all other consents that are determined necessary by the City are obtained;
- v) Registered, in good standing, as a charity with the Canada Customs and Revenue Agency;
- vi) Registered in good standing, where required, with appropriate Province of Ontario Ministries; and
- vii) The service is available to the general public.

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 - v) proof, where applicable, of registration with appropriate Province of Ontario Ministry.
- 3) Where a facility has shared uses (more than one use), the common areas within the facility will be prorated among the proposed user. The total identified gross floor area attributed to a use that is for services/uses provided by the City of Vaughan or the Regional Municipality of York, the two Regional School Boards or any local board therefore will be considered for deferral of City of Vaughan development charges.

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- 4) The Director of Reserves & Investments will determine the nature of deferral request and forward the request to the appropriate Commissioner of the City of Vaughan or Regional Municipality of York who determine if the uses provided by the applicant are uses provided by either the City of Vaughan or the Regional Municipality of York.
- 5) Upon review, the respective Commissioner of the City of Vaughan or Regional Municipality of York will provide confirmation in writing whether or not the proposed uses to be provided by the applicant are services provided by either the City of Vaughan or the Regional Municipality of York.
- 6)
 - a) If the proposed uses are deemed to be services/uses provided by the City of Vaughan (other than seniors housing), Regional Municipality of York and are eligible for the City-Wide Development Charges deferral, Reserves & Investment staff will determine the deferral amount. The Legal Department will prepare a standard deferral agreement, obtain the necessary consents and register of the deferral agreement on land title.
 - b) For the Private/Parochial School deferral requests, Reserves & Investment staff will confirm that all the criteria for deferral are met. Reserves & Investment staff will determine the deferral amount. The Legal Department will prepare a standard deferral agreement, obtain the necessary consents and register of the deferral agreement on land title.
- 7) Deferrals must be authorized by the Commissioner of Finance & Corporate Services.
- 8) Commissioner of Finance & Corporate Services will advise the Clerks department if the deferral agreement can be executed.
- 9) In the event that a building permit is ready to be issued for an applicant that qualifies for a deferral and the deferral agreement is not signed and/or registered on land title, the applicant is required to pay the development charges amount in full. Once the deferral agreement is signed and registered on land title, the City will refund the agreed to deferred amount to the applicant.
- 10) In the event the applicant is not satisfied with the result of their deferral request, the applicant may appear before Council and appeal staff's decision. Council will give the applicant an opportunity to make representation why the deferral request should be considered. At such time, Council may either dismiss or confirm the deferral request. Council's decision is final and binding.
- 11) Each applicant, that qualified for a deferral, must annually no later than September 30 of each year after the signing of the deferral agreement provide the City of Vaughan – Reserves and Investments Department evidentiary proof that the non-profit organization remains in good standing with the Canada Revenue Customs and Revenue Agency and with the respective Province of Ontario Ministries. Reserves & Investment staff will verify the information provided and request that the appropriate staff that performed the initial review of the deferral request perform a site visit to verify that the land use has not changed. If a change in use occurs that is not covered by the deferral policy, the development charges registered on land title that were deferred become applicable and must be paid in full.

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Council Approval: 2005/06/27
 Report No/Item: 45/10
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Amended: N/A
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