

TO: The Chairperson and Members of the
Simcoe County District School Board

FROM: Superintendent of Business and Facility Services

SUBJECT: **EDUCATION DEVELOPMENT CHARGE SUCCESSOR BY-LAW**

1. **Background**

Pursuant to Section 257.63 of the *Education Act*, the Simcoe County District School Board (SCDSB) is required to hold a public meeting prior to enacting a successor Education Development Charge (EDC) By-law. The purpose of the meeting is to consider the continued imposition of EDCs and to inform the public generally about the EDC proposal of the board. SCDSB staff continue to work collaboratively and in conjunction with the Simcoe Muskoka Catholic District School Board (SMCDSB) in preparation for the EDC By-law renewal.

2. **Current Status**

The board's EDC consultant, Watson & Associates Economists Ltd., has completed the EDC background study and Mr. Jack Ammendolia will provide an overview of the findings (APPENDIX A). The board's solicitor, Mr. Brad Teichman of Overland LLP, has also prepared a draft By-law for consideration (APPENDIX B). The following summarizes key aspects of the background study and By-law. Please note that the background study follows the same policy assumptions found in the current By-law, except for any required legislative changes.

The board's current EDC By-law was passed on October 25, 2018, came into force on October 30, 2018, and has a maximum term of five years. The 2018 EDC By-law was enacted at the rates in force under the 2013 By-law of \$1,311 per residential dwelling unit and \$0.35 per square foot of non-residential gross floor area. During the 2017-18 EDC renewal process, certain changes were made to the governing provincial legislation which effectively froze EDCs at the rates that were in effect on August 31, 2018 (those rates reflected 2013 market values). In the Spring of 2019, further EDC legislative changes were implemented which included a provisional phase-in of proposed EDC rates. School boards could then annually increase existing residential EDC rates per dwelling unit by \$300 or five per cent of the existing rate, whichever was greater. In addition, in the second year of the By-law and each subsequent year, the rate could increase a further \$300 or five per cent of the previous year's EDC rate. Similarly, a school board could also increase its non-residential EDC rate by five per cent of the existing rate; in the second year of the By-law and each subsequent year, the non-residential rate could be increased by a further five per cent of the previous year's rate. Note that non-residential rates can now be increased by five per cent or \$0.10 per year, whichever is greater.

The ability to annually increase residential and non-residential EDC rates is subject to prescribed maximums. As a result, the board was permitted to increase the 2018 residential EDC rates per dwelling unit by \$300 and non-residential rates per square foot by five per cent and did so by amending the 2018 EDC By-law in June of 2019. The amended 2018 By-law with phased-in rates are provided below (assumes the annual increase of \$300 to the residential rate and five per cent to the non-residential rate). The current EDC rates are the rates (\$2,811) reflective of the period of October 30, 2022, to October 29, 2023.

Residential Rates

(i)	May 27, 2019 to October 29, 2019	- \$1,611;
(ii)	October 30, 2019 to October 29, 2020	- \$1,911;
(iii)	October 30, 2020 to October 29, 2021	- \$2,211;
(iv)	October 30, 2021 to October 29, 2022	- \$2,511;
(v)	October 30, 2022 to October 29, 2023	- \$2,811.

(proposed calculated rate from the 2018 EDC Background Study was \$3,592 per dwelling unit)

Non-Residential Rates

(i)	May 27, 2019 to October 29, 2019	- \$0.37;
(ii)	October 30, 2019 to October 29, 2020	- \$0.39;
(iii)	October 30, 2020 to October 29, 2021	- \$0.41;
(iv)	October 30, 2021 to October 29, 2022	- \$0.43;
(v)	October 30, 2022 to October 29, 2023	- \$0.45.

(proposed calculated rate from 2018 EDC Background Study was \$0.97 per square foot of non-residential gross floor area)

As part of the EDC By-law renewal process, the boards' EDC consultant has prepared a background study that records prescribed information and assumptions that factor into the calculation of new EDC rates. There are a few main components that are key to the calculation of the EDC. Enrolment projections and residential and non-residential growth forecasts determine the need for new school sites. The consultant relied on the most recent and accepted growth forecasts from the municipalities in the board's jurisdiction, as well as the County of Simcoe and SCDSB staff input. The EDC site needs as determined by the consultant were consistent with board staff expectations and projections. The EDC residential forecast is projecting just over 85,000 new dwelling units to be built in Simcoe County over the next 15 years (the planning horizon for the EDC By-law). This is expected to result in approximately 18,270 new elementary students and almost 6,700 new secondary students for the SCDSB.

The second major component to calculating the EDC is determining the land values to be used for proposed school site acquisitions. The board hired a qualified and experienced appraiser (Andrew, Thompson & Associates, who are the same appraisers that provided values for the board's past EDC By-laws), to determine per acre site acquisition costs throughout the jurisdiction. The appraised land values in 2023 have increased substantially from the values used in the 2018 EDC study. On average, land values increased anywhere from 50 per cent to 100 per cent compared to 2018. Average per acre land values in Barrie, for example, increased from \$900,000 per acre in 2018 to \$1,812,000 per acre in 2023. In addition to providing appraised land values, the appraiser also provided a land escalation factor that is used to adjust the price of land (for the five-year term of the EDC By-law only). The annual land escalation factor recommended for the 2023 EDC is 12 per cent per annum.

The EDC consultant has calculated the EDC rates, incorporating the increases to the land values and the new land escalation rates. The analysis resulted in an increase to the proposed or 'maximum' EDC rates for the 2023 EDC By-law (the 'maximum' EDC rates are the calculated rates that the board would otherwise impose but for the legislative restrictions that limit the amount by which a board is permitted to increase EDCs). The new proposed 'maximum' rates are set out below and are compared with the 2018 EDC 'maximum' rates. The newly proposed 'maximum' residential rates increased by approximately 146 per cent and the non-residential 'maximum' rate increased by 112 per cent.

2018 Proposed Maximum residential EDC Rates - \$3,592
2023 Proposed Maximum residential EDC Rates - \$8,854

2018 Proposed Maximum non-residential EDC Rates - \$0.97
2023 Proposed Maximum non-residential EDC Rates - \$2.06

The new proposed 'maximum' rates would not impact the legislated permitted phase-in of rates (i.e., \$300 residential maximum per year (or five per cent) and \$0.10 per square foot non-residential maximum per year (or five per cent)). The 'maximum' rates are only applicable in circumstances where the phased-in EDC rates reach the 'maximum' rate prior to the permitted phase-in rates being fully achieved. Outlined below are the permitted phase-in EDC rates for the next five years. It should be noted that the legislation now permits a \$0.10 per square foot or five per cent annual increase for the non-residential charge. The original legislation that was in place when the board first amended the By-law in 2019 allowed only a five per cent annual non-residential increase.

Permitted Residential Rates

- (i) Year 1 - \$3,111;
- (ii) Year 2 - \$3,411;
- (iii) Year 3 - \$3,711;
- (iv) Year 4 - \$4,011;
- (v) Year 5 - \$4,311.

(proposed 'maximum' rate from 2023 EDC Background Study is \$8,854 per dwelling unit)

Permitted Non-Residential Rates

- (i) Year 1 - \$0.55;
- (ii) Year 2 - \$0.65;
- (iii) Year 3 - \$0.75;
- (iv) Year 4 - \$0.85;
- (v) Year 5 - \$0.95.

(proposed 'maximum' rate from 2023 EDC Background Study is \$2.06 per square foot of non-residential gross floor area)

The maximum calculated rates of \$8,854 per dwelling unit and \$2.06 per square foot of non-residential development are the EDC rates that the board should collect to have sufficient funds to acquire the school sites that are needed to accommodate growth. It will be evident from the foregoing, however, that the legislative provisions that restrict the board's ability to increase EDC rates will result in the board collecting significantly less than 50 per cent of the required funds.

3. Correspondence

In addition to questions of clarification arising from the stakeholder meetings, limited correspondence has been received. Please see APPENDIX C for written submissions to date.

4. Conclusion

The Ministry of Education has initiated their review, and board staff, consultants and legal counsel will continue to work with Ministry staff throughout the process. In the interim, staff will continue to receive public and stakeholder feedback and prepare recommendations for the October 16, 2023, public meeting when the Board will consider By-law enactment.

5. Report Status

This report is provided for information.

Respectfully submitted by:

Corry Van Nispen
Superintendent of Business and Facility Services

Approved for submission by:

John Dance
Director of Education

SUCCESSOR BY-LAW PUBLIC MEETING #2
The Proposed New EDC By-laws

Pages 1 to 17



Public Meeting #2

The Proposed

New EDC By-laws

What Are The Existing Charges & How Are They Applied?



The existing EDC bylaws cover the County of Simcoe. They are jurisdiction-wide bylaws imposed on both residential and non-residential development.

Existing SCDSB EDC:

Residential Rates:

- May 27, 2019 to October 29, 2019 - \$1,611.00;
- October 30, 2019 to October 29, 2020 - \$1,911.00;
- October 30, 2020 to October 29, 2021 - \$2,211.00;
- October 30, 2021 to October 29, 2022 - \$2,511.00;
- **October 30, 2022 to October 29, 2023 - \$2,811.00**

Non-Residential Rates (N.B. only using 5% annual increase):

- May 27, 2019 to October 29, 2019 - \$0.37;
- October 30, 2019 to October 29, 2020 - \$0.39;
- October 30, 2020 to October 29, 2021 - \$0.41;
- October 30, 2021 to October 29, 2022 - \$0.43;
- **October 30, 2022 to October 29, 2023 - \$0.45**

Maximum EDC Rate: \$3,592 (residential) & \$0.97 (non-res)

Existing SMCDSB EDC:

Residential Rates:

- June 10, 2019 to October 29, 2019: \$748.00;
- October 30, 2019 to October 29, 2020: \$1,048.00;
- October 30, 2020 to October 29, 2021: \$1,348.00;
- **October 30, 2021 to October 29, 2023: \$1,472.00**

Non-Residential Rates (N.B. only using 5% annual increase):

- June 10, 2019 to October 29, 2020: \$0.13;
- October 30, 2020 to October 29, 2021: \$0.14;
- **October 30, 2021 to October 29, 2023: \$0.15**

Maximum EDC Rate: \$1,472 (residential) & \$0.40 (non-res)

The Boards propose to consider passage of new by-laws in October of 2023.

A Review Of The Key Elements



Enable
Recovery Of
Growth-
Related Land
Costs Only

School
Boards Must
Meet An
Eligibility
Trigger To
Qualify

Jurisdiction
Wide Or
Area
Specific

Differentiated
Or Uniform

School boards Can Allocate Education Land Costs To Both Residential and Non-Residential Developments

What Does A School Board Have To Do?



**Prepare an
EDC
Background
Study**

**EDC
Background
Study Must Be
Approved By
Minister of
Education**

**Two Public
Meetings
Must Be
Held Prior
To Passing
A New EDC
By-law**

**EDC Study
Must Be
Available To
Public At
Least 2 Weeks
Before 1st Mtg.**

Notice Of Public Meetings Must Be Provided At Least 20 Days Prior To Said Meetings



The Calculation

1. Demographics and enrolment projections determine need.
2. Legislation and Board planning determines the number of school sites required.
3. Land appraisals determine site acquisition costs.
4. Historical expenditures determine site preparation costs.
5. The reserve fund analysis determines existing EDC surplus or deficit.
6. The total costs determined are referred to as the total growth-related net education land costs – this is the amount for which EDC's are collected.
7. Board policies determine how the charge is implemented and collected (exemptions, non-residential allocation etc.)

The Residential Growth Forecast – 15 Years



County of Simcoe Residential Unit Forecast		
2023/24 - 2037/38		
	# of Units	% By Density
Low Density (Singles/Semis)	44,970	53%
Medium Density (Townhouses)	17,118	20%
High Density (Apartments)	22,983	27%
<i>Total</i>	85,071	100%

The Non-Residential Growth Forecast – 15 Years



County of Simcoe Non-Residential Forecast (Gross Floor Area, sq.ft.)	
	2023/24-2037/38
TOTAL GROSS GFA	49,480,982
TOTAL NET GFA	40,062,038

Net Growth-Related New Pupil Places



SCDSB			
Elementary		Secondary	
New Pupils:	18,273	New Pupils:	6,686
Less Available Pupil Places:	355	Less Available Pupil Places:	155
Total EDC Pupils:	17,918	Total EDC Pupils:	6,531

SMCDSB			
Elementary		Secondary	
New Pupils:	7,822	New Pupils:	3,002
Less Available Pupil Places:	2,415	Less Available Pupil Places:	860
Total EDC Pupils:	5,407	Total EDC Pupils:	2,142

Legislated EDC Eligible Site Sizes



Elementary schools	
Number of Pupils	Maximum Area (acres)
1 to 400	4
401 to 500	5
501 to 600	6
601 to 700	7
701 or more	8

Secondary schools	
Number of Pupils	Maximum Area (acres)
1 to 1000	12
1001 to 1100	13
1101 to 1200	14
1201 to 1300	15
1301 to 1400	16
1401 to 1500	17
1501 or more	18

Appraised Land Values



The Boards retained the firm ATA Real Estate Advisors to provide appraised land values per acre for different areas in the Board’s jurisdiction. The appraisals are based on 2023 land values on recent land sales and other economic factors. Values ranged between \$700,000 and \$2,500,000 per acre.

SCDSB EDC SITES BY REVIEW AREA

ELEMENTARY PANEL				
Site	Cost Per Acre		Site	Cost Per Acre
PE01 Site #1	Owned		PE08 Site #2	\$1,812,000
PE01 Site #2	Owned		PE08 Site #3	\$1,812,000
PE01 Site #3	\$1,800,000		PE08 Site #4	\$1,812,000
PE01 Site #4	\$1,450,000		PE09 Site #1	Owned
PE01 Site #5	\$1,800,000		PE09 Site #2	\$1,812,000
PE02 Site #1	\$1,580,000		PE09 Site #3	\$1,812,000
PE02 Site #2	Owned		PE09 Site #4	\$1,812,000
PE02 Site #3	\$1,184,000		PE09 Site #5	\$1,812,000
PE02 Site #4	\$700,000		PE09 Site #6	\$1,812,000
PE03 Site #1	\$750,000		PE10 Site #1	\$1,700,000
PE04 Site #1	\$1,184,000		PE10 Site #2	\$1,700,000
PE04 Site #2	\$700,000		PE10 Site #3	\$1,700,000
PE05 Site #1	\$1,650,000		PE10 Site #4	\$1,700,000
PE05 Site #2	\$750,000		PE11 Site #1	\$2,500,000
PE05 Site #3	\$1,650,000		PE11 Site #2	\$2,500,000
PE07 Site #1	\$1,812,000		PE11 Site #3	\$2,500,000
PE08 Site #1	\$1,812,000		PE11 Site #4	\$2,500,000

SMCDSB EDC SITES BY REVIEW AREA

ELEMENTARY PANEL	
Site	Cost Per Acre
CE01 Site #1	\$1,450,000
CE01 Site #2	\$1,800,000
CE01 Site #3	\$1,400,000
CE02 Site #1	\$1,184,000
CE06 Site #1	\$1,400,000
CE06 Site #2	\$1,812,000
CE07 Site #1	\$1,812,000
CE08 Site #1	\$1,700,000
CE08 Site #2	\$1,700,000
CE09 Site #1	\$2,500,000
CE09 Site #2	\$2,500,000
CE09 Site #3	\$2,500,000

Proposed Charges



SCDSB PROPOSED EDC:

Residential Growth-Related Net Education Land Costs (90%)		\$ 743,422,684
Net New Dwelling Units (Form C)		83,965
Uniform Residential EDC per Dwelling Unit		\$ 8,854
<u>Calculation of Non-Residential Charge - Board Determined GFA</u>		
Non-Residential Growth-Related Net Education Land Costs (10%)		\$ 82,602,520
GFA Method:	Non-Exempt Board-Determined GFA (Form D)	40,062,038
	Non-Residential EDC per Square Foot of GFA	\$ 2.06

SMCDSB PROPOSED EDC

Residential Growth-Related Net Education Land Costs (90%)		\$ 289,938,995
Net New Dwelling Units (Form C)		83,965
Uniform Residential EDC per Dwelling Unit		\$ 3,453
<u>Calculation of Non-Residential Charge - Board Determined GFA</u>		
Land Costs (10%)		\$ 32,215,444
GFA Method:	Non-Exempt Board-Determined GFA (Form D)	40,062,038
	Non-Residential EDC per Square Foot of GFA	\$ 0.80

Recent EDC Legislative Changes – A Summary



On October 12, 2018, the Provincial government made a change to the legislation that pertains to education development charges;

- ❖ Ontario Regulation 438/18 amended Ontario Regulation 20/98 and namely;
- ❖ Maintained EDC rates at the levels in existing EDC by-laws as of August 31, 2018
- ❖ Limited the ability of school boards to change the areas in their by-law that are subject to EDCs

On March 29, 2019 the Ontario Government further amended the EDC legislation.

- ❖ Ontario Regulation 55/19 amended Ontario Regulation 20/98.
- ❖ *O. Reg 55/19, essentially lifted the EDC rate freeze by implementing a provisional phase-in of proposed EDC rates.*

Other changes:

- ❖ *Alternative projects*
- ❖ *Local developer agreements (LEDA)*

Phased In EDC Rates



- **In year 1, the existing EDC rate could be increased by \$300 or 5% of the existing residential EDC rate, whichever is greater. The non-residential rate can similarly be increased by \$0.10 or 5% of the existing non-residential EDC rate;**
- **In the second year of the by-law and in each subsequent year, the rate could be increased by another \$300 or 5% of the previous year's residential EDC rate, whichever is greater. Again, the non-residential rate can also be increased by another \$0.10 or 5% of the previous year's non-residential EDC rate.**
- **Both the residential and non-residential rates are subject to maximum rates, which are the proposed EDC rates in the EDC Background Study.**

Proposed Phase-In Of EDC Rates



SCDSB

Type of Development	Current 2023 EDC Rate	Year 1	Year 2	Year 3	Year 4	Year 5	MAXIMUM RATE
Residential	\$ 2,811	\$ 3,111	\$ 3,411	\$ 3,711	\$ 4,011	\$ 4,311	\$ 8,854
Non-Residential	\$ 0.45	\$ 0.55	\$ 0.65	\$ 0.75	\$ 0.85	\$ 0.95	\$ 2.06

SMCDSB

Type of Development	Current 2023 EDC Rate	Year 1	Year 2	Year 3	Year 4	Year 5	MAXIMUM RATE
Residential	\$ 1,472	\$ 1,772	\$ 2,072	\$ 2,372	\$ 2,672	\$ 2,972	\$ 3,453
Non-Residential	\$ 0.15	\$ 0.25	\$ 0.35	\$ 0.45	\$ 0.55	\$ 0.65	\$ 0.80

The Public Process



- 2 Public Meetings (Notice Given)
- EDC Background Study Released To The Public & Submitted To Ministry Of Education For Review/Approval
- The Boards corresponded with stakeholders throughout process (2 stakeholder information sessions).
- The Boards encourage additional and continued feedback from area stakeholders.





Next Steps & Important Dates

- Ongoing discussions with the Ministry of Education regarding approvals.
- Continued dialogue with stakeholders.
- Staff recommendations and reports.
- **Bylaw passage consideration public meetings – October 16, 2023**

QUESTIONS?

DRAFT
SIMCOE COUNTY DISTRICT SCHOOL BOARD
EDC CHARGES BY-LAW

Pages 1 to 12

SIMCOE COUNTY DISTRICT SCHOOL BOARD

EDUCATION DEVELOPMENT CHARGES

BY-LAW, 2023

A by-law for the imposition of education development charges in Simcoe County
and the Cities of Barrie and Orillia

WHEREAS section 257.54 (1) of the *Education Act* provides that a district school board may pass by-laws for the imposition of education development charges against land in its area of jurisdiction undergoing residential or non-residential development if there is residential development in the area of jurisdiction of the district school board that would increase education land costs and the residential or non-residential development require one or more of the actions identified in section 257.54(2) of the *Education Act*;

AND WHEREAS on October XXX, 2023, the Minister of Education approved the Board's estimates which are prescribed under Section 10, paragraph 1 of Ontario Regulation 20/98;

AND WHEREAS the estimated average number of elementary school pupils and secondary school pupils of the Simcoe County District School Board over the five years immediately following the day this by-law comes into force will exceed the total capacity of the Simcoe County District School Board to accommodate the elementary school pupils and secondary school pupils throughout its jurisdiction on the day this by-law is passed;

AND WHEREAS the Simcoe County District School Board has conducted a review of its education development charge policies and held a public meeting on September 7, 2023, in accordance with section 257.60 of the *Education Act*;

AND WHEREAS the Simcoe County District School Board has given a copy of the education development charge background study relating to this by-law to the Minister of Education and to each school board having jurisdiction within the area to which this by-law applies;

AND WHEREAS the Simcoe County District School Board has given notice and held public meetings on September 7 and October 16, 2023, in accordance with section 257.63(1) of the *Education Act* and permitted any person who attended the public meetings to make representations in respect of the proposed education development charges;

AND WHEREAS the Simcoe County District School Board has determined in accordance with section 257.63(3) of the *Education Act* that no additional public meeting is necessary in respect of this by-law;

NOW THEREFORE THE SIMCOE COUNTY DISTRICT SCHOOL BOARD HEREBY ENACTS AS FOLLOWS:

PART I APPLICATION

Defined Terms

1. In this by-law,
 - (a) “Act” means the *Education Act*, R.S.O. 1990, c.E.2, as amended, or a successor statute;
 - (b) “agricultural building or structure” means a building or structure used, or designed or intended for use for the purpose of a bona fide farming operation including, but not limited to, animal husbandry, dairying, fallow, field crops, removal of sod, forestry, fruit farming, horticulture, market gardening, pasturage, poultry keeping and any other activities customarily carried on in the field of agriculture, but shall not include a dwelling unit or other structure used for residential accommodation or any building or structure or parts thereof used for other commercial, industrial or institutional purposes qualifying as non-residential development;
 - (c) “Board” means the Simcoe County District School Board;
 - (d) “County” means the County of Simcoe;
 - (e) “development” includes redevelopment;
 - (f) “dwelling unit” means a room or suite of rooms used, or designed or intended for use by one person or persons living together in which culinary and sanitary facilities are provided for the exclusive use of such person or persons, and shall include, but is not limited to, a dwelling unit or units in an apartment, group home, mobile home, duplex, triplex, semi-detached dwelling, single detached dwelling, stacked townhouse and townhouse;
 - (g) “education land costs” means costs incurred or proposed to be incurred by the Board,
 - (i) to acquire land or an interest in land, including a leasehold interest, to be used by the Board to provide pupil accommodation;
 - (ii) to provide services to the land or otherwise prepare the site so that a building or buildings may be built on the land to provide pupil accommodation;
 - (iii) to prepare and distribute education development charge background studies as required under the Act;
 - (iv) as interest on money borrowed to pay for costs described in paragraphs (i) and (ii); and

- (v) to undertake studies in connection with an acquisition referred to in paragraph (i).
- (h) “education development charge” means charges imposed pursuant to this by-law in accordance with the Act;
- (i) “existing industrial building” means a building used for or in connection with,
 - (i) manufacturing, producing, processing, storing or distributing something,
 - (ii) research or development in connection with manufacturing, producing or processing something,
 - (iii) retail sales by a manufacturer, producer or processor of something they manufactured, produced or processed, if the retail sales are at the site where the manufacturing, production or processing takes place,
 - (iv) office or administrative purposes, if they are,
 - (a) carried out with respect to manufacturing, producing, processing, storage or distributing of something, and
 - (b) in or attached to the building or structure used for that manufacturing, producing, processing, storage or distribution;
- (j) “gross floor area of non-residential development” means in the case of a non-residential building or structure or the non-residential portion of a mixed-use building or structure, the total floor area, measured between the outside of exterior walls or between the outside of exterior walls and the centre line of party walls dividing the building from another building, of all floors above the average level of finished ground adjoining the building at its exterior walls, and, for the purpose of this definition, the non-residential portion of a mixed-use building is deemed to include one-half of any area common to the residential and non-residential portions of such mixed-use building or structure;
- (k) “local board” means a local board as defined in the *Municipal Affairs Act*, other than a board defined in section 257.53(1) of the Act;
- (l) “mixed use” means land, buildings or structures used, or designed or intended for use, for a combination of non-residential and residential uses;
- (m) “non-residential building or structure” means a building or structure or portions thereof used, or designed or intended for use for other than residential use and includes, but is not limited to, an office, retail, industrial or institutional building or structure;

- (n) “non-residential development” means a development other than a residential development and includes, but is not limited to, an office, retail, industrial or institutional development;
 - (o) “non-residential use” means lands, buildings or structures or portions thereof used, or designed or intended for use for other than residential use and includes, but is not limited to, an office, retail, industrial or institutional use;
 - (p) “*Planning Act*” means the *Planning Act*, R.S.O. 1990, c. P.13, as amended;
 - (q) “Regulation” means Ontario Regulation 20/98, as amended, made under the Act;
 - (r) “residential development” means lands, buildings or structures developed or to be developed for residential use;
 - (s) “residential use” means lands, buildings or structures used, or designed or intended for use as a dwelling unit or units, and shall include a residential use accessory to a non-residential use and the residential component of a mixed use or of an agricultural use.
2. In this by-law where reference is made to a statute or a section of a statute such reference is deemed to be a reference to any successor statute or section.

Lands Affected

3. (1) Subject to sections 3(2) to 3(6), this by-law applies to all lands in the County and the local municipalities of the City of Barrie and the City of Orillia.
- (2) This by-law shall not apply to lands that are owned by and are used for the purposes of:
- (a) the County or a local board thereof;
 - (b) a municipality or a local board thereof;
 - (c) a board as defined in section 257.53(1) of the Act;
 - (d) a public hospital receiving aid under the *Public Hospitals Act*;
 - (f) a place of worship owned by a religious organization that is exempt from taxation under the *Assessment Act* that is used primarily as a place of public worship;
 - (g) a cemetery or burying ground that is exempt from taxation under the *Assessment Act*; and
 - (h) non-residential uses permitted pursuant to section 39 of the *Planning Act*.

- (3) Subject to subsection (4), an owner shall be exempt from education development charges if a development on its lands would construct, erect, or place a building or structure, or make an addition or alteration to a building or structure for one of the following purposes:
- (a) a private school;
 - (b) a long-term care home, as defined in the *Fixing Long-Term Care Act, 2021*;
 - (c) a retirement home, as defined in the *Retirement Homes Act, 2010*;
 - (c) a hospice or other facility that provides palliative care services;
 - (e) a child care centre, as defined in the *Child Care and Early Years Act, 2014*;
 - (f) a memorial home, clubhouse or athletic grounds owned by the Royal Canadian Legion.
- (4) If only a portion of a building or structure, or an addition or alteration to a building or structure, referred to in subsection (3) will be used for a purpose identified in that subsection, only that portion of the building, structure, addition or alteration is exempt from an education development charge.
- (5) An owner shall be exempt from education development charges if the owner is,
- (a) a college of applied arts and technology established under the *Ontario Colleges of Applied Arts and Technology Act, 2002*;
 - (b) a university that receives regular and ongoing operating funds from the Government of Ontario for the purposes of post-secondary education;
 - (c) an Indigenous Institute prescribed for the purposes of section 6 of the *Indigenous Institutes Act, 2017*.
- (6) This by-law shall not apply to non-residential agricultural buildings or structures that are owned by and are used for the purposes of a bona fide farming operation.

Approvals for Development

4. (1) Education development charges shall be imposed against all lands, buildings or structures undergoing residential development if the development requires one or more of the following:
- (a) the passing of a zoning by-law or of an amendment thereto under section 34 of the *Planning Act*;
 - (b) the approval of a minor variance under section 45 of the *Planning Act*;

- (c) a conveyance of land to which a by-law passed under subsection 50(7) of the *Planning Act* applies;
 - (d) the approval of a plan of subdivision under section 51 of the *Planning Act*;
 - (e) a consent under section 53 of the *Planning Act*;
 - (f) the approval of a description under section 9 of the *Condominium Act, 1998*; or
 - (g) the issuing of a permit under the *Building Code Act, 1992* in relation to a building or structure.
- (2) In respect of a particular development an education development charge will be collected once, but this does not prevent the application of this by-law to future development on the same property.
- (3) An education development charge will be imposed upon the issuance of a building permit in respect of the conversion of a cottage or seasonal dwelling to a dwelling unit that is capable of being occupied year-round.
5. (1) Education development charges shall be imposed against all lands, buildings or structures undergoing non-residential development which has the effect of creating gross floor area of non-residential development or of increasing existing gross floor area of non-residential development if the development requires one or more of the following:
- (a) the passing of a zoning by-law or of an amendment thereto under section 34 of the *Planning Act*;
 - (b) the approval of a minor variance under section 45 of the *Planning Act*;
 - (c) a conveyance of land to which a by-law passed under subsection 50(7) of the *Planning Act* applies;
 - (d) the approval of a plan of subdivision under section 51 of the *Planning Act*;
 - (e) a consent under section 53 of the *Planning Act*;
 - (f) the approval of a description under section 9 of the *Condominium Act, 1998*; or
 - (g) the issuing of a permit under the *Building Code Act, 1992* in relation to a building or structure.
- (2) In respect of a particular development an education development charge will be collected once, but this does not prevent the application of this by-law to future development on the same property.

6. The Board has determined that the residential development of land to which this by-law applies increases education land costs.

Categories of Development and Uses of Land Subject to Education Development Charges

7. Subject to the provisions of this by-law, education development charges shall be imposed upon all categories of residential development and non-residential development.
8. Subject to the provisions of this by-law, education development charges shall be imposed upon all uses of land, buildings or structures.

PART II

EDUCATION DEVELOPMENT CHARGES

Residential Education Development Charges

9. Subject to the provisions of this by-law, an education development charge per dwelling unit shall be imposed upon the designated categories of residential development and the designated residential uses of land, buildings or structures, including a dwelling unit accessory to a non-residential use, and, in the case of a mixed-use building or structure, upon the dwelling units in the mixed-use building or structure. The education development charge per dwelling unit shall be in the following amounts for the periods set out below:
 - (a) October 30, 2023 to October 29, 2024 - \$3,111.00;
 - (b) October 30, 2024 to October 29, 2025 - \$3,411.00;
 - (c) October 30, 2025 to October 29, 2026 - \$3,711.00;
 - (d) October 30, 2026 to October 29, 2027 - \$4,011.00;
 - (e) October 30, 2027 to October 29, 2028 - \$4,311.00.

Exemptions from Residential Education Development Charges

10. (1) In this section,
 - (a) “gross floor area” means the total floor area, measured between the outside of exterior walls or between the outside of exterior walls and the centre line of party walls dividing the building from another building, of all floors above the average level of finished ground adjoining the building at its exterior walls;
 - (b) “other residential building” means a residential building not in another class of residential building described in this section;

- (c) “semi-detached or row dwelling” means a residential building consisting of one dwelling unit having one or two vertical walls, but no other parts, attached to another structure;
 - (d) “single detached dwelling” means a residential building consisting of one dwelling unit that is not attached to another building.
- (2) Subject to sections 10(3) and (4), education development charges shall not be imposed with respect to,
- (a) the enlargement of an existing dwelling unit that does not create an additional dwelling unit;
 - (b) the creation of one or two additional dwelling units in an existing single detached dwelling; or
 - (c) the creation of one additional dwelling unit in an existing semi-detached dwelling, an existing row dwelling, or any other existing residential building.
- (3) Notwithstanding section 10(2)(b), education development charges shall be imposed in accordance with section 9 if the total gross floor area of the additional unit or two additional dwelling units exceeds the gross floor area of the existing single detached dwelling.
- (4) Notwithstanding section 10(2)(c), education development charges shall be imposed in accordance with section 9 if the additional dwelling unit has a gross floor area greater than,
- (a) in the case of a semi-detached or row dwelling, the gross floor area of the existing dwelling unit; or
 - (b) in the case of any other residential building, the gross floor area of the smallest dwelling unit already contained in the residential building.
- (5) For the purposes of this section 10, an "additional dwelling unit" is a dwelling unit for which the application for the building permit for such additional dwelling unit is submitted no sooner than twelve (12) months after the earliest of the dates on which any of the following events occurs:
- (a) the issuance of a certificate of occupancy for the dwelling unit already in the building;
 - (b) if no certificate of occupancy is issued by the area municipality, the occupancy of the dwelling unit already in the building, as established by proper evidence of such occupancy; or,

(c) the delivery of the certificate of completion, pursuant to subsection 13(3) of the *Ontario New Home Warranties Plan Act*, R.S.O. 1990, c. 0.31, for the dwelling unit already in the building.

11. (1) Education development charges under section 9 shall not be imposed with respect to the replacement, on the same site, of a dwelling unit that was destroyed by fire, demolition or otherwise, or that was so damaged by fire, demolition or otherwise as to render it uninhabitable.
- (2) Notwithstanding section 11(1), education development charges shall be imposed in accordance with section 9 if the building permit for the replacement dwelling unit is issued more than 5 years after,
 - (a) the date the former dwelling unit was destroyed or became uninhabitable; or
 - (b) if the former dwelling unit was demolished pursuant to a demolition permit issued before the former dwelling unit was destroyed or became uninhabitable, the date the demolition permit was issued.
- (3) Notwithstanding section 11(1), education development charges shall be imposed in accordance with section 9 against any dwelling unit or units on the same site in addition to the dwelling unit or units being replaced. The onus is on the applicant to produce evidence to the satisfaction of the Board, acting reasonably, to establish the number of dwelling units being replaced.
- (4) Education development charges shall be imposed in accordance with section 12 where the dwelling unit described in section 11(1) is replaced by or converted to, in whole or in part, non-residential development.

Non-Residential Education Development Charges

12. Subject to the provisions of this by-law, an education development charge per square foot of gross floor area of non-residential development shall be imposed upon the designated categories of non-residential development and the designated non-residential uses of land, buildings or structures and, in the case of a mixed use building or structure, upon the non-residential uses in the mixed-use building or structure. The education development charge per square foot of gross floor area shall be in the following amounts for the periods set out below:
 - (a) October 30, 2023 to October 29, 2024 - \$0.55;
 - (b) October 30, 2024 to October 29, 2025 - \$0.65;
 - (c) October 30, 2025 to October 29, 2026 - \$0.75;
 - (d) October 30, 2026 to October 29, 2027 - \$0.85;
 - (e) October 30, 2027 to October 29, 2028 - \$0.95.

Exemptions from Non-Residential Education Development Charges

13. Notwithstanding section 12 of this by-law, education development charges shall not be imposed upon a non-residential development if the development does not have the effect of creating gross floor area of non-residential development or of increasing existing gross floor area of non-residential development.
14.
 - (1) Education development charges under section 12 shall not be imposed with respect to the replacement, on the same site, of a non-residential building or structure that was destroyed by fire, demolition or otherwise, or that was so damaged by fire, demolition or otherwise as to render it unusable.
 - (2) Notwithstanding section 14(1), education development charges shall be imposed in accordance with section 12 if the building permit for the replacement non-residential building or structure is issued more than 5 years after,
 - (a) the date the former building or structure was destroyed or became unusable; or
 - (b) if the former building or structure was demolished pursuant to a demolition permit issued before the former building or structure was destroyed or became unusable, the date the demolition permit was issued.
 - (3) Notwithstanding section 14(1), if the gross floor area of the non-residential part of the replacement building or structure exceeds the gross floor area of the non-residential part of the building or structure being replaced, education development charges shall be imposed in accordance with section 12 against the additional gross floor area. The onus is on the applicant to produce evidence to the satisfaction of the Board, acting reasonably, to establish the gross floor area of the non-residential building or structure being replaced.
 - (4) Education development charges shall be imposed in accordance with section 9 if the non-residential building or structure described in section 14(1) is replaced by or converted to, in whole or in part, a dwelling unit or units.
15.
 - (1) If a development includes the enlargement of the gross floor area of an existing industrial building, the amount of the education development charge that is payable in respect of the enlargement shall be determined in accordance with the following rules:
 - (a) if the gross floor area is enlarged by 50 per cent or less, the amount of the education development charge in respect of the enlargement is zero;
 - (b) if the gross floor area is enlarged by more than 50 per cent the amount of the education development charge in respect of the enlargement is the amount of the education development charge that would otherwise be payable multiplied by the fraction determined as follows:

- (i) determine the amount by which the enlargement exceeds 50 per cent of the gross floor area before the enlargement;
 - (ii) divide the amount determined under paragraph (i) by the amount of the enlargement.
- (2) For the purposes of section 15(1) the following provisions apply:
 - (a) the gross floor area of an existing industrial building shall be calculated as it existed prior to the first enlargement of such building for which an exemption under section 15(1) or a similar provision of any prior education development charge by-law of the Board was sought;
 - (b) the enlargement of the gross floor area of the existing industrial building must be attached to such building;
 - (c) the enlargement must not be attached to the existing industrial building by means only of a tunnel, bridge, passageway, shared below grade connection, foundation, footing or parking facility, but must share a common wall with such building.

PART III

ADMINISTRATION

Payment of Education Development Charges

- 16. Education development charges are payable in full to the municipality in which the development takes place on the date a building permit is issued in relation to a building or structure on land to which this education development charge by-law applies.
- 17. The treasurer of the Board shall establish and maintain an educational development charge reserve fund in accordance with the Act, the Regulation and this by-law.

Payment by Services

- 18. Notwithstanding the payments required under section 17, and subject to section 257.84 of the Act, the Board may, by agreement, permit an owner to provide land for pupil accommodation in lieu of the payment of all or a part of the education development charges.

Collection of Unpaid Education Development Charges

- 19. Section 349 of the *Municipal Act, 2001* applies with necessary modifications with respect to an education development charge or any part of it that remains unpaid after it is payable.

Motion to Review the By-law

- 20. (1) Where it appears to the Board that the land values underlying the education development charge calculation are indicating higher costs than the Board is

generally experiencing over a period of time sufficient to show the discrepancy with a reasonable degree of assurance, the Board shall consider a motion to study amending the by-law to reduce the charge.

- (2) Where it appears to the Board that the land values underlying the education development charge calculation are indicating lower costs than the Board is generally experiencing over a period of time sufficient to show the discrepancy with a reasonable degree of assurance, the Board shall consider a motion to study amending the by-law to increase the charge.

Date By-law In Force

21. This by-law shall come into force on October 30, 2023.

Date By-law Expires

22. This by-law shall expire at the close of business on October 29, 2028, unless it is repealed at an earlier date.

Repeal

23. The Simcoe County District School Board Education Development Charges By-law, 2018 is hereby repealed effective on the date this by-law comes into force.

Severability

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

Interpretation

25. Nothing in this by-law shall be construed so as to commit or require the Board to authorize or proceed with any capital project at any time.

Short Title

26. This by-law may be cited as the Simcoe County District School Board Education Development Charges By-Law, 2023.

ENACTED AND PASSED this 16th day of October, 2023.

Chairperson

Director of Education
and Secretary

Correspondence

Pages 1 to 6

Dear Board of Trustees,

I write to you to express my opinion and comments regarding the future Educational Development Charges (EDCs) within the County. As the table knows, these charges are crucial to the long-term success of the Board through land acquisition and locating schools in central parts of the community. Of course, being central in the community comes with increased land value and associated price tag. School Boards are not immune to the lack of affordability in the current real estate market. That is why I support a reasonable increase in fees to ensure schools remain community hubs and accessible places for students, parents, and the community at large.

With the previous fee freeze imposed by the provincial government, boards are under collecting fees and have been for many years. Now, no one wants to see the price of a house increase because of more taxes. However, EDCs are the lowest tax on the construction of a new dwelling and supports a highly regarded education system – something that requires substantial and continuous investment.

For the sake of affordability and fairness, I would encourage the Board to explore the option of a lower fee for one-bedroom condominiums. It would be expected that single people and couples without children move into new one-bedroom condos. These units do not contribute new students to the system, but I would argue these people still have a communal duty to support the education of their neighbours.

If the Board wanted to continue to do its part in the housing crisis, an exemption for rental units could be observed to incentivize local builders. Bill 23 introduced a reduced Development Charge rate for purpose-built rentals with a 15% discount for a 1-bedroom unit, 20% for a 2-bedroom unit and 25% for units with three or more bedrooms. This discount applies in addition to the applicable DC interest rate freeze. The discount the Board could offer could work in reverse to align with the probability of children moving into the unit. Under this model, the Board collects fees and is considerate of the housing crisis.

I hope the aforementioned can be considered as the Board undertakes a new EDC by-law. In an era of unprecedented unaffordability and high interest rates, I hope the Board considers providing relief where it is reasonable to do so while positioning itself for long-term stability. Regardless, the current levels of fees are insufficient for the growth that Simcoe County is experiencing. An increase in fees is needed to maintain a successful education system.

Kind regards,

Tyler Boswell

Keuken, Andrew

From: Jack Ammendolia <ammendolia@watsonecon.ca>
Sent: August 25, 2023 10:59 AM
To: Keuken, Andrew; chyde@smcddb.on.ca
Subject: FW: Simcoe County DSB/Simcoe Muskoka Catholic DSB Education Development Charge Update

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Hi,
Just some correspondence I received from Tiny. You have question and answer for your records.
Cheers,
Jack

Jack Ammendolia, BES, PLE
Managing Partner



ammendolia@watsonecon.ca
Office: 905-272-3600 ext. 230
Mobile: 416-725-5668
Fax: 905-272-3602

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From: Jack Ammendolia
Sent: Friday, August 25, 2023 10:57 AM
To: Ashley Brodeur, CPA <abrodeur@tiny.ca>
Subject: RE: Simcoe County DSB/Simcoe Muskoka Catholic DSB Education Development Charge Update

Hi Ashely,
Thanks for the question. The phase-in of the charges and the limit on the annual rate increase was legislation that was enacted by the Provincial government that all school boards with EDC's in place must follow.
The two Simcoe Boards had those rate limits in their existing EDC bylaws and will in their proposed.
Relevant legislation reference below.
Let me know if that answers your question or if you need any additional details.
Cheers,
Jack

9.1 The rate referred to in sub-subparagraph 9 iii B shall be determined as follows:

- i. In respect of the first year of the by-law, take the greater of,
 - A. the product of 1.05 and,
 1. if a by-law is currently in force, the residential rate set out in that by-law that would apply, on the day immediately before the day the proposed by-law would come into force, to the area to which the proposed by-law would apply,
 2. if a by-law is not currently in force, the residential rate set out in the most recent by-law that would have applied, on the day that by-law expired, to the area to which the proposed by-law would apply, or
 3. zero, if a by-law has never applied to the area to which the proposed by-law would apply, and
 - B. the sum of \$300 and,
 1. if a by-law is currently in force, the residential rate set out in that by-law that would apply, on the day immediately before the day the proposed by-law would come into force, to the area to which the proposed by-law would apply,
 2. if a by-law is not currently in force, the residential rate set out in the most recent by-law that would have applied, on the day that by-law expired, to the area to which the proposed by-law would apply, or
 3. zero, if a by-law has never applied to the area to which the proposed by-law would apply.
- ii. In respect of the second year of the by-law and each subsequent year, if applicable, take the greater of,
 - A. the product of 1.05 and the residential rate determined under subparagraph 9 iii in respect of the previous year of the by-law, and
 - B. the sum of \$300 and the residential rate determined under subparagraph 9 iii in respect of the previous year of the by-law.

12. A rate referred to in sub-subparagraph 11 ii B shall be determined as follows:

- i. In respect of the first year of the by-law, take the greater of,
 - A. the product of 1.05 and,
 1. if a by-law is currently in force, the non-residential rate set out in that by-law that would apply, on the day immediately before the day the proposed by-law would come into force, to the area to which the proposed by-law would apply,

2. if a by-law is not currently in force, the non-residential rate set out in the most recent by-law that would have applied, on the day that by-law expired, to the area to which the proposed by-law would apply, or
 3. zero if a by-law has never applied to the area to which the proposed by-law would apply, and
- B. the sum of \$0.10 and,
1. if a by-law is currently in force, the non-residential rate set out in that by-law per square foot that would apply, on the day immediately before the day the proposed by-law would come into force, to the area to which the proposed by-law would apply,
 2. if a by-law is not currently in force, the non-residential rate set out in the most recent by-law per square foot that would have applied, on the day that the by-law expired, to the area to which the proposed by-law would apply, or
 3. zero if a by-law has never applied to the area to which the proposed by-law would apply, and
- ii. In respect of the second year of the by-law and each subsequent year, if applicable, take the greater of,
- A. the product of 1.05 and the non-residential rate determined under subparagraph 11 ii in respect of the previous year of the by-law, and
 - B. the sum of \$0.10 and the non-residential rate determined under subparagraph 11 ii in respect of the previous year of the by-law. O. Reg. 438/18, s. 1; O. Reg. 55/19, s. 1; O. Reg. 371/19, s. 2 (1-6).

Jack Ammendolia, BES, PLE
 Managing Partner



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Office: 905-272-3600 ext. 230
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From: Ashley Brodeur, CPA <abrodeur@tiny.ca>
Sent: Thursday, August 24, 2023 12:17 PM
To: Jack Ammendolia <ammendolia@watsoncon.ca>
Subject: RE: Simcoe County DSB/Simcoe Muskoka Catholic DSB Education Development Charge Update

Hi Jack,

Thank you for the copy of the presentation. Are you able to let me know which by-law limits the rate increases? I just want to ensure I am providing accurate information for our council.

Thank you,

Ashley Brodeur, CPA
Treasury Analyst
Corporate Services



The Corporation of the Township of Tiny
130 Balm Beach Road West, Tiny, Ontario, L0L 2J0
abrodeur@tiny.ca 705.526.4204 ext 223

Farm Crawl

Saturday, August 26 • 10:00 AM to 4:00 PM

Jump on board the farm-to-table adventure as we take you on a delightful bus tour to savour the flavours of Tiny!

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From: Jack Ammendolia <ammendolia@watsoncon.ca>
Sent: August 23, 2023 5:23 PM
To: Jack Ammendolia <ammendolia@watsoncon.ca>
Subject: Simcoe County DSB/Simcoe Muskoka Catholic DSB Education Development Charge Update

Hello,

The Boards wanted to thank all those who were able to attend the stakeholder session earlier this week.

We have attached a copy of the presentation from the meeting. Please note that on pages 8 and 9 of the presentation that show the Boards' 5-year projected enrolment and Ministry qualification triggers, the wrong forms were in the original presentation that we did on Tuesday and that has now been revised and corrected in the attached

presentation. For the SMCDSB, the incorrect Form A showed that they had average projected enrolment in excess of capacity when in fact the SMCDSB qualifies because of a deficit in its EDC reserve fund (as shown in revised Form A).

In addition, the EDC Background Study is now available to the public. It is one study for both Boards and can be found on each Boards website. Links below.

https://www.scdsb.on.ca/about/capital_planning/education_development_charges

https://smcdsb.on.ca/our_board/planning/education_development_charge_review

Also notice for the public meetings with meeting details/times can also be found on each Boards website.

A quick reminder that the Boards will hold their legislated public meetings jointly on September 7th at 6PM and are planning on considering passage of the new bylaws at a joint meeting on October 16th at 6PM.

Please let us know if you have any comments or questions or require any additional information.

Thanks,
Jack

Jack Ammendolia, BES, PLE
Managing Partner and Director, Education

ammendolia@watsoncon.ca
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