

Development Charges Background Study

District of Muskoka

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List of Acronyms and Abbreviations

Acronym	Full Description of Acronym
A.M.P.	Asset management plan
CANSIM	Canadian Socio-Economic Information Management System (Statistics Canada)
C.I.P.A.	Community Improvement Project Areas
D.C.	Development charge
D.C.A.	*Development Charges Act, 1997*, as amended
ERASE	Environmental, Remediation, and Site Enhancement
F.I.R.	Financial Information Return
G.F.A.	Gross floor area
M.O.E.C.P.	Ministry of the Environment, Conservation and Parks
N.F.P.O.W.	No fixed place of work
O.L.T.	Ontario Land Tribunal
O.P.A.	Official Plan Amendment
O. Reg.	Ontario Regulation
P.O.A.	Provincial Offences Act
P.P.U.	Persons per unit
S.D.E.	Single detached equivalent
S.D.U.	Single detached unit
S.W.M.	Stormwater management
sq.ft.	square foot
sq.m.	square metre



Report

Chapter 1
Introduction

1. Introduction

1.1 Purpose of this Document

This background study has been prepared pursuant to the requirements of the *Development Charges Act, 1997*, as amended, (D.C.A.) and, accordingly, recommends development charges (D.C.s) and policies for the District of Muskoka (District).

The District retained Watson & Associates Economists Ltd. (Watson) to undertake the D.C. study process in 2023. Watson worked with the District's staff in preparing the D.C. analysis and policy recommendations.

This D.C. background study, containing the proposed D.C. by-law, will be distributed to members of the public in order to provide interested parties with sufficient background information on the legislation, the study's recommendations, and an outline of the basis for these recommendations.

This report has been prepared, in the first instance, to meet the statutory requirements applicable to the District's D.C. background study, as summarized in Chapter 4. The forecast amount, type, and location of development is summarized in Chapter 3, with technical details provided in Appendix A. Chapters 5 and 6 identify the increase in need by service, calculate the D.C. recoverable capital costs and schedule of charges by type of development. The requirement for "rules" governing the imposition of the D.C. is provided in Chapter 7. The proposed D.C. by-law, to be made available to the public as part of the approval process, is included as Appendix F.

The background study is designed to set out sufficient background on the legislation, the District's current D.C. policies (Chapter 2), and the policies underlying the proposed by-law, to make the exercise understandable to those who are involved. The D.C. background study addresses post-adoption implementation requirements (Chapter 8) which are critical to the successful application of the new policy. The chapters in the report are supported by appendices containing the data required to explain and substantiate the calculation of the charge.

1.2 Summary of the Process

The public meeting required under Section 12 of the D.C.A. is scheduled for August 8, 2024. Its purpose is to present the background study and draft D.C. by-law to the public and to solicit public input on the matter. The public meeting is also being held to answer any questions regarding the study's purpose, methodology, and the proposed policies contained within the draft D.C. by-law. In accordance with the legislation requiring that the D.C. background study and draft by-law be made available the public at least two weeks prior to the public meeting, the D.C. Background Study and proposed D.C. By-law will be available for public review on July 18, 2024. This timing of release also complies with the legislative requirement for the background study to be available for public review at least 60 days prior to by-law passage. The District anticipates Council consideration of the D.C. By-law for adoption on September 16, 2024.

The process to be followed in finalizing the report and recommendations includes:

- District's consideration of responses received prior to, at, or immediately following the public meeting;
- Finalization of the D.C. Background Study and By-Law to address any required changes; and
- Council consideration of the D.C. By-law, anticipated to occur on September 16, 2024.

Table 1-1 outlines the study process to date and the proposed schedule to be followed with respect to the D.C. by-law adoption process.

Table 1-1
Schedule of Key D.C. Process Dates

Process Steps	Dates
1. Data collection, staff review, D.C. calculations and policy work	October 2023 to July 2024
2. Public Information Centre meeting	April 4, 2024
3. Finance and Corporate Services Committee information meeting	June 19, 2024
4. Strategic Pre-consultation meeting with development industry	June 27, 2024
5. Public release of final D.C. Background Study and proposed by-law	July 18, 2024
6. Public meeting advertisement placed in newspaper(s)	By July 18, 2024
7. Public meeting of Council	August 8, 2024
8. Council considers adoption of background study and passage of by-law	September 16, 2024
9. Notice given of by-law(s) passage	By 20 days after passage
10. Last day for by-law(s) appeal	40 days after passage
11. District makes pamphlet available (where by-law(s) not appealed)	By 60 days after in force date

1.3 Changes to the Development Charges Act, 1997

Over the past several years, a number of changes to the Development Charges Act, 1997 have been introduced through various legislation including the following:

- *More Homes, More Choice Act, 2019*;
- *Plan to Build Ontario Together Act, 2019*;
- *COVID-19 Economic Recovery Act, 2020*;

- *Better for People, Smarter for Business Act, 2020*;
- *More Homes for Everyone Act, 2022*;
- *More Homes Built Faster Act, 2022*;
- *Helping Homebuyers, Protecting Tenants Act, 2023*;
- *Affordable Homes and Good Jobs Act, 2023*; and
- *Cutting Red Tape to Build More Homes Act, 2024*

The following provides an overview of the amendments to the D.C.A. that each of these pieces of legislation provided.

1.3.1 More Homes, More Choice Act, 2019

The Province introduced the *More Homes, More Choice Act* (Bill 108) which proposed changes to the D.C.A. as part of the province's *"More Homes, More Choice: Ontario's Housing Supply Action Plan*." The *More Homes, More Choice Act* received Royal Assent on June 6, 2019. At that time many of the amendments to the D.C.A. did not come into effect, awaiting proclamation by the Lieutenant Governor. On January 1, 2020, the following provisions were proclaimed:

- A D.C. for rental housing and institutional developments will be payable in six equal annual installments, with the first payment commencing on the date of occupancy. Non-profit housing developments will pay D.C.s in 21 equal annual payments (note, that further changes related to non-profit housing have been made under the *More Homes Built Faster Act*, as summarized below). Any unpaid D.C. amounts may be added to the tax roll and collected in the same manner as taxes.
- For all developments triggering a D.C. within two years of a Site Plan or Zoning By-law Amendment planning approval, the D.C. shall be determined based on the charges that were in effect on the date the planning application was submitted to the municipality. These provisions only apply to Site Plan and Zoning By-law Amendment planning applications received on or after January 1, 2020. These amendments do not affect developments approved under other planning application types (e.g., plan of subdivision, minor variance, etc.).
- The removal of the 10% statutory deduction for soft services, i.e., services limited to a 10-year forecast period.

1.3.2 Plan to Build Ontario Together Act, 2019

The *Plan to Build Ontario Together Act, 2019* (Bill 138) provided further amendments to the D.C.A. and the *Planning Act*. This Act received Royal Assent on December 10, 2019. Proclamation resulted in the sections related to the D.C.A. (schedule 10) coming into effect on January 1, 2020. The amendments to the D.C.A. included the removal of instalment payments for commercial and industrial developments that were originally included in the *More Homes, More Choice Act*.

1.3.3 COVID-19 Economic Recovery Act, 2020

In response to the global pandemic that began affecting Ontario in early 2020, the Province released the *COVID-19 Economic Recovery Act, 2020* (Bill 197) which provided amendments to a number of statues, including the D.C.A. and *Planning Act*. The *COVID-19 Economic Recovery Act* further revised some of the proposed changes identified in the *More Homes, More Choice Act* and *Plan to Build Ontario Together Act*. The *COVID-19 Economic Recovery Act* received Royal Assent on July 21, 2020, and was proclaimed on September 18, 2020. The following provides a summary of the amendments to the D.C.A.:

1.3.3.1 List of D.C. Eligible Services

The D.C.A. previously defined ineligible services for D.C.s. The amendments to the D.C.A. now defined the services that are eligible for inclusion in a D.C. by-law. The following summarizes the D.C. eligible services:

- Water supply services, including distribution and treatment services;
- Wastewater services, including sewers and treatment services;
- Storm water drainage and control services;
- Services related to a highway;
- Electrical power services;
- Toronto-York subway extension, as defined in subsection 5.1 (1);
- Transit services other than the Toronto-York subway extension;
- Waste diversion services;
- Policing services;
- Fire protection services;
- Ambulance services;

- Library Services;
- Long-term care services;
- Parks and recreation services (excluding the acquisition of land for parks);
- Public health services;
- Childcare and early years services;
- Housing services (Note that as per Bill 23, housing services are no longer eligible);
- Provincial Offences Act services;
- Services related to emergency preparedness;
- Services related to airports, but only in the Regional Municipality of Waterloo; and
- Additional services as prescribed.

1.3.3.2 Classes of D.C. Services

Prior to the amendments, the D.C.A. allowed for categories of services to be grouped together into a minimum of two categories, i.e., 90% services and 100% services. The amendments repealed these rules and replaced them with the following provisions:

- A D.C. by-law may provide for any eligible service or capital cost related to any eligible service to be included in a class as set out in the by-law.
- A class may be composed of any number or combination of services, and may include parts or portions of the eligible services or parts or portions of the capital costs in respect of those services.
- A class of service set out in the D.C. by-law is deemed to be a single service with respect to reserve funds, use of monies, and credits.

1.3.3.3 Statutory Exemptions

The D.C.A. provides for statutory exemptions from payment of D.C.s related to additional residential units, where the development is creating additional residential dwelling units within prescribed classes of existing residential buildings or structures. This statutory exemption has been expanded to include secondary residential dwelling units, in prescribed classes, that are ancillary to existing residential buildings. Furthermore, additional statutory exemptions are provided for the creation of a second dwelling unit in prescribed classes of proposed new residential buildings, including structures ancillary to new dwellings. Note, that further changes related to additional

residential units have been made under the *More Homes Built Faster Act*, as summarized in subsection 1.3.6 below.

1.3.4 Better for People, Smarter for Business Act, 2020

On December 8, 2020, the *Better for People, Smarter for Business Act, 2020* (Bill 213) received Royal Assent. One of the changes of this Act amended the *Ministry of Training, Colleges and Universities Act* by exempting the development of land intended for use by a university that receives operating funds from the Government from the payment of D.C.s. As a result, this mandatory exemption is included in the District's draft D.C. by-laws.

1.3.5 More Homes for Everyone Act, 2022

On April 14, 2022, the *More Homes for Everyone Act, 2022* (Bill 109) received Royal Assent. One of the D.C.A. amendments, and O. Reg. 438/22, prescribed additional information to be included in the annual Treasurer's Statement on D.C. reserve funds and its publication. The following additional information must be provided for each service for which a D.C. is collected for during the year:

a) whether, as of the end of the year, the municipality expects to incur the amount of capital costs that were estimated, in the relevant development charge background study, to be incurred during the term of the applicable development charge by-law;
b) if the answer to a) is no, the amount the municipality now expects to incur and a statement as to why this amount is expected; and
c) if no money was spent from the reserve fund during the year, a statement as to why there was no spending during the year.

These requirements have been further amended to require that the annual Treasurer's Statement be made available to the public on the municipality's website, or in the municipal office.

1.3.6 More Homes Built Faster Act, 2022

The *More Homes Built Faster Act, 2022* (Bill 23) received Royal Assent on November 28, 2022. This Act amends several pieces of legislation including the *Planning Act* and the D.C.A. The following provides a summary of the amendments to the D.C.A.:

1.3.6.1 Additional Residential Unit Exemption

The rules for these exemptions are now provided in the D.C.A., rather than the regulations and are summarized as follows:

- Exemption for residential units in existing rental residential buildings – For rental residential buildings with four or more residential units, the greater of one unit or 1% of the existing residential units will be exempt from D.C.
- Exemption for additional residential units in existing and new residential buildings – The following developments will be exempt from a D.C.:
    - A second unit in a detached, semi-detached, or rowhouse if all buildings and ancillary structures cumulatively contain no more than one residential unit;
    - A third unit in a detached, semi-detached, or rowhouse if no buildings or ancillary structures contain any residential units; and
    - One residential unit in a building or structure ancillary to a detached, semi-detached, or rowhouse on a parcel of urban land, if the detached, semi-detached, or rowhouse contains no more than two residential units and no other buildings or ancillary structures contain any residential units.

1.3.6.2 Removal of Housing as an Eligible D.C. Service

Housing services is removed as an eligible service. Municipalities with by-laws that include a charge for housing services can no longer collect for this service.

1.3.6.3 New Statutory Exemptions for Affordable Units, Attainable Units, Inclusionary Zoning Units, and Non-Profit Housing developments

Affordable units, attainable units, inclusionary zoning units and non-profit housing developments are exempt from the payment of D.C.s, as follows:

- Affordable Rental Units: Where rent is no more than 80% of the average market rent as defined by a new bulletin published by the Ministry of Municipal Affairs and Housing.
- Affordable Owned Units: Where the price of the unit is no more than 80% of the average purchase price as defined by a new bulletin published by the Ministry of Municipal Affairs and Housing.

- Attainable Units: Excludes affordable units and rental units; will be defined as prescribed development or class of development and sold to a person who is at "arm's length" from the seller.
    - Note: for affordable and attainable units, the municipality shall enter into an agreement that ensures the unit remains affordable or attainable for 25 years.
- Inclusionary Zoning Units: Affordable housing units required under inclusionary zoning by-laws are exempt from a D.C.
- Non-Profit Housing: Non-profit housing units are exempt from D.C.s and D.C. instalment payments due after November 28, 2022.

1.3.6.4 Historical Level of Service extended to 15-year period instead of the historical 10-year period

Prior to Royal Assent, the increase in need for service was limited by the average historical level of service calculated over the 10-year period preceding the preparation of the D.C. background study. This average is now extended to the historical 15-year period.

1.3.6.5 Revised Definition of Capital Costs

The definition of capital costs has been revised to remove studies. Further, the regulations to the Act can prescribe services for which land or an interest in land will be restricted. As at the time of writing, no services have been prescribed.

1.3.6.6 Mandatory Phase-in of a D.C.

For all D.C. by-laws passed after January 1, 2022, the charge must be phased-in annually over the first five years the by-law is in force, as follows:

- Year 1 – 80% of the maximum charge;
- Year 2 – 85% of the maximum charge;
- Year 3 – 90% of the maximum charge;
- Year 4 – 95% of the maximum charge; and
- Year 5 to expiry – 100% of the maximum charge.

1.3.6.7 D.C. By-law Expiry

A D.C. by-law now expires ten years after the day it comes into force unless the by-law provides for an earlier expiry or repeal date. This extends the by-law's life from what used to be a maximum of five years.

1.3.6.8 Installment Payments

Non-profit housing development has been removed from the instalment payment section of the D.C.A. under Section 26.1, as these units are now exempt from the payment of a D.C.

1.3.6.9 Rental Housing Discount

The D.C. payable for rental housing development will be reduced based on the number of bedrooms in each unit as follows:

- Three or more bedrooms – 25% reduction;
- Two bedrooms – 20% reduction; and
- All other bedroom quantities – 15% reduction.

1.3.6.10 Maximum Interest Rate for Instalments and Determination of Charge for Eligible Site Plan and Zoning By-law Amendment Applications

No maximum interest rate was previously prescribed, which allowed municipalities to choose the interest rate to impose. As per the *More Homes Built Faster Act, 2022*, the maximum interest rate is set at the average prime rate plus one percentage point. This maximum interest rate provision would apply to all instalment payments and eligible site plan and zoning by-law amendment applications occurring after November 28, 2022.

1.3.6.11 Requirement to Allocate Funds Received

Annually, beginning in 2023, municipalities will be required to spend or allocate at least 60% of the monies in a reserve fund at the beginning of the year for water services, wastewater services, and services related to a highway. Other services may be prescribed by the regulation.

1.3.7 Helping Homebuyers, Protecting Tenants Act, 2023

The *Helping Homebuyers, Protecting Tenants Act* (Bill 97) received Royal Assent on June 8, 2023. This bill extends the mandatory exemption from payment of D.C.s for additional residential units in new residential buildings or in existing houses to all lands versus just urban lands.

1.3.8 Affordable Homes and Good Jobs Act, 2023

The exemption for affordable residential units was included in the *More Homes Built Faster Act* enacted by the Province on November 28, 2022. Under this legislation, affordable residential units were defined within subsection 4.1 of the D.C.A. and exemptions for D.C.s were provided in respect of this definition. While the legislation was enacted in November 2022, the ability for municipalities to implement the exemptions required the Minister of Municipal Affairs and Housing to publish an "Affordable Residential Units for the Purposes of the Development Charges Act, 1997 Bulletin." This bulletin would inform the average market rent and purchase price to be used in determining which developments qualify as affordable residential units. The bulletin was published by the Minister on May 1, 2024 with an effective date of June 1, 2024.

The *Affordable Homes and Good Jobs Act, 2023* (Bill 134) received Royal Assent on December 4, 2023 and provides for a modification to the affordable residential unit definition by:

- Introducing an income-based test for affordable rent and purchase price; and
- Increasing the threshold for the market test of affordable rent and purchase price.

This change provides the exemption based on the lesser of the two measures. Moreover, the rules in section 4.1 of the D.C.A. are unchanged with respect to:

- The tenant and purchaser transacting the affordable unit being at arm's length;
- The intent of maintaining the affordable residential unit definition for a 25-year period, requiring an agreement with the municipality (which may be registered on title); and
- Exemptions for attainable residential units and associated rules (requiring further regulations).

The following table provides the definitions provided through Bill 134 (underlining added for emphasis).

Item	Bill 134 Definition (Current D.C.A. Definition)
Affordable residential unit rent (subsection 4.1 (2), paragraph 1)	The rent is no greater than the lesser of, i. the income-based affordable rent for the residential unit set out in the Affordable Residential Units bulletin, as identified by the Minister of Municipal Affairs and Housing in accordance with subsection (5), and ii. the average market rent identified for the residential unit set out in the Affordable Residential Units bulletin.
Average market rent/rent based on income (subsection 4.1 (5)) for the purposes of subsection 4.1 (2), paragraph 1	The Minister of Municipal Affairs and Housing shall, (a) determine the income of a household that, in the Minister's opinion, is at the 60th percentile of gross annual incomes for renter households in the applicable local municipality; and (b) identify the rent that, in the Minister's opinion, is equal to 30 per cent of the income of the household referred to in clause (a).
Affordable residential unit ownership (subsection 4.1 (3), paragraph 1)	The price of the residential unit is no greater than the lesser of, i. the income-based affordable purchase price for the residential unit set out in the Affordable Residential Units bulletin, as identified by the Minister of Municipal Affairs and Housing in accordance with subsection (6), and ii. 90 per cent of the average purchase price identified for the residential unit set out in the Affordable Residential Units bulletin.
Average market purchase price/purchase price based on income (subsection 4.1 (6)) for the purposes of subsection 4.1 (3), paragraph 1	The Minister of Municipal Affairs and Housing shall, (a) determine the income of a household that, in the Minister's opinion, is at the 60th percentile of gross annual incomes for households in the applicable local municipality; and (b) identify the purchase price that, in the Minister's opinion, would result in annual accommodation costs equal to 30 per cent of the income of the household referred to in clause (a)

As noted above, the bulletin came into effect on June 1, 2024, which provides the information for the District to measure against for determining the applicability of the exemption from the D.C. (as well as C.B.C. and Parkland requirements). The bulletin provides the following information for the District (it is noted that the bulletin will be updated annually):

- For Affordable Ownership Units: the income-based affordable purchase price provides the relevant threshold for the affordable residential units exemption, as it is lower than 90% of the average market purchase price for all unit types. The income-based affordable purchase prices and 90% of average market purchase prices for the District, as established through the most recent bulletin, are summarized by unit type in the tables below for each local area municipality. It is noted that these figures are based on the bulletin that came into effect on June 1, 2024, and will apply until replaced by a new bulletin (anticipated June 1, 2025).

Municipality	Income-based Affordable Purchase Price	90% of Average Market Purchase Price: Detached House	90% of Average Market Purchase Price: Semi-detached House	90% of Average Market Purchase Price: Row/ Townhouse	90% of Average Market Purchase Price: Condominium Apartment
Bracebridge	**$359,300**	$684,000	$855,000	$495,000	$513,000
Georgian Bay	**$341,300**	$1,080,000	$855,000	$783,000	$981,000
Gravenhurst	**$323,400**	$837,000	$855,000	$783,000	$891,000
Huntsville	**$355,700**	$756,000	$855,000	$567,000	$621,000
Lake of Bays	**$388,000**	$1,161,000	$855,000	$783,000	$1,143,000
Muskoka Lakes	**$373,700**	$1,791,000	$855,000	$1,899,000	$1,611,000

- For Affordable Rental Units: the average market rent provides the relevant threshold for the affordable residential units exemption, as it is lower than the income-based affordable rent for all unit types. The income-based affordable rents and average market rents for the District, as established through the most recent bulletin, are summarized in the table below for each local area municipality. It is noted that these figures are based on the bulletin that came into effect on June 1, 2024, and will apply until replaced by a new bulletin (anticipated June 1, 2025).

Municipality	Income-based Affordable Rent	Average Market Rent: Bachelor Unit	Average Market Rent: 1-Bedroom Unit	Average Market Rent: 2-Bedroom Unit	Average Market Rent: 3 or More-Bedrooms Unit
Bracebridge	$1,700	**$981**	**$1,004**	**$1,346**	**$1,391**
Georgian Bay	$1,860	**$981**	**$1,050**	**$1,325**	**$1,391**
Gravenhurst	$1,580	**$981**	**$1,030**	**$1,270**	**$1,391**
Huntsville	$1,620	**$981**	**$1,114**	**$1,346**	**$1,391**
Lake of Bays	$2,090	**$981**	**$1,050**	**$1,325**	**$1,391**
Muskoka Lakes	$1,780	**$981**	**$1,050**	**$1,325**	**$1,391**

1.3.9 *Cutting Red Tape to Build More Homes Act, 2024*

The *Cutting Red Tape to Build More Homes Act, 2024* (Bill 185) came into effect on June 6, 2024 and amends the D.C.A. as follows:

- Reintroduces studies as an eligible cost for services, including a D.C. background study;
- Removes the mandatory phase-in of a D.C. by-law;
- Reduces the D.C. rate freeze timelines for developments proceeding though site plan and zoning by-law amendment applications, whereby the time allowed between building permit issuance and planning application approval in order for the DC freeze to apply is reduced from two years to 18 months (note, the two-year time period still applies to applications approved between January 1, 2020 and June 6, 2024;
- Permits the repeal of expiry clauses in D.C. by-laws (allowing for the 10-year by-law term provided in the D.C.A.);
- Allows minor D.C. by-law amendments related to the inclusion of studies, removal of the mandatory phase-in of a D.C. by-law and removal of expiry date for by-laws passed between November 28, 2022 and June 6, 2024; and
- Permits municipalities to publish D.C. public notices on municipal websites where newspapers of general circulation are not available.

As Bill 185 has been enacted, this D.C. Background Study reflects the amendments made to the D.C.A. as noted above.

Chapter 2
Current District of Muskoka Development Charges Policies

2. Current District of Muskoka Development Charges Policies

2.1 By-law Enactment

On January 1, 2020 the District enacted By-law 2019-49 under the D.C.A. The by-law imposes development charges by service for District-wide services, as well as area-specific charges for urban serviced areas and rural un-serviced areas. By-law 2019-49 is set to expire on January 1, 2025.

2.2 Services Covered

The following services/classes of service are covered under By-law 2019-49:

District-wide Services

- Roads and Related.

Area-specific Services – Urban-serviced Area

- Wastewater Services; and
- Water Services.

Area-specific Services – Rural Un-serviced Area

- Septage Services.

2.3 Current Development Charge Rates

Table 2-1 provides the charges currently in effect for residential and non-residential development types, as well as the breakdown of the charges by service. It is noted that that the charges applicable to non-residential commercial accommodation premises of various built forms are the same as the residential charges for the respective built form, as shown in Table 2-1.

Table 2-1
District of Muskoka Current Development Charges

Service	Residential (per Dwelling Unit)				Residential (per Occupant Charge)	Non-Residential (per sq.ft.)
	Single & Semi Detached and Duplexes	Low Density Multiples	High Density Multiples with ≥ 2 Sleeping Areas	High Density Multiples with < 2 Sleeping Areas		
Roads and Related	$ 4,905	$ 4,059	$ 3,214	$ 2,199	$ 1,693	$ 0.24
Wastewater Services	$ 8,193	$ 6,781	$ 5,368	$ 3,672	$ 2,826	$ 1.00
Water Services	$ 3,679	$ 3,043	$ 2,410	$ 1,649	$ 1,269	$ 0.97
Rural Area Septage	$ 425	$ 353	$ 279	$ 190	$ 147	$ 0.23
Total Rural	**$ 16,777**	**$ 13,883**	**$ 10,992**	**$ 7,520**	**$ 5,935**	**$ 2.21**
Total Urban	**$ 5,330**	**$ 4,412**	**$ 3,493**	**$ 2,389**	**$ 1,840**	**$ 0.47**

2.4 Indexing

Development charges may be adjusted annually on January 1st of each year, in accordance with the Statistics Canada Non-residential Building Construction Price Index.

2.5 Timing of D.C. Calculation and Payment

Development charges are due and payable in full to the District on the date a building permit is issued for any land, buildings or structures affected by the applicable development charge. However, rental housing and institutional developments pay D.C.s in six equal annual payments commencing at occupancy. Moreover, the D.C. amount for all developments occurring within 18 months of a Site Plan or Zoning By-law Amendment planning approval (2 years for applications submitted after January 1, 2020 and approved on or before June 6, 2024), is determined based on the D.C. rates that were in effect on the day that a complete Site Plan or Zoning By-law Amendment application was submitted to the District. The by-law also allows the District to enter into alternative payment agreements with landowners.

2.6 Redevelopment Credit

Where, as a result of the redevelopment of land, a building or structure existing on the same land within 60 months prior to the date of payment of D.C.s in regards to such redevelopment was, or is to be demolished, in whole or in part, or converted from one principal use to another principal use on the same land, the D.C.s otherwise payable with respect to such redevelopment shall be reduced by an amount with respect to the development that has been or will be demolished or converted to another principal use, provided that such amounts shall not exceed, in total, the amount of the development charges otherwise payable with respect to the redevelopment.

2.7 Exemptions

The District's existing D.C. by-law includes statutory exemptions from payment of development charges with respect to:

- Industrial additions of up to and including 50% of the existing gross floor area of the building – for industrial additions which exceed 50% of the existing gross floor area, only the portion of the addition in excess of 50% is subject to development charges;
- Land used for Municipal or Board of Education purposes; and
- Residential development that results in only the enlargement of an existing dwelling unit, or that results only in the creation of up to two additional dwelling units (as specified in subsections 2 (3), 2 (3.1), 2 (3.2), and 2 (3.3) of the D.C.A.).

The D.C. by-law also provides non-statutory exemptions from payment of development charges with respect to:

- The development of a non-residential farm building or structure;
- The development of a cemetery and burial sites exempt from taxation under section 3 of the *Assessment Act*, R.S.O. 1990, c. A.31, as amended;
- Buildings or structures owned by a hospital approved as a public hospital under the *Public Hospitals Act*, R.S.O. 1990, c. P.40 when used for public hospital services;
- buildings or structures owned and occupied by a college of applied arts and technology or university including residences for students enrolled in such college or university; and
- Long term care homes.

Chapter 3
Anticipated Development in the District of Muskoka

3. Anticipated Development in the District of Muskoka

3.1 Requirement of the Act

The growth forecast contained in this chapter (with supplemental tables in Appendix A) provides for the anticipated development for which the District will be required to provide services over a 10-year (2024 to 2034), 20-year (2024 to 2044), and a longer-term (2024 to 2051) time horizon.

Chapter 4 provides the methodology for calculating a D.C. as per the D.C.A. Figure 4-1 presents this methodology graphically. It is noted in the first box of the schematic that in order to determine the D.C. that may be imposed, it is a requirement of subsection 5 (1) of the D.C.A. that "the anticipated amount, type and location of development, for which development charges can be imposed, must be estimated."

3.2 Basis of Population, Household and Non-Residential Gross Floor Area Forecast

The D.C. growth forecast has been derived by Watson in consultation with the District of Muskoka. In preparing the growth forecast, the following information sources were consulted to assess the residential and non-residential development potential for the District over the forecast period, including:

- District of Muskoka Growth Strategy Study Update, 2024, Watson & Associates Economists Ltd;
- District Municipality of Muskoka 2023 Second Home Study – Final Report, June 22, 2023;
- Office Consolidation of the Official Plan of the Muskoka Planning Area, Consolidated March 2023;
- District Municipality of Muskoka 2019 Development Charges Background Study, March 2019, by Hemson Consulting Ltd.;
- 2011, 2016 and 2021 population, household and employment Census data;
- Historical residential building permit data over the 2014 to 2023 period;

- Residential and non-residential supply opportunities as identified by the District of Muskoka staff; and
- Discussions with District staff regarding anticipated residential and non-residential development in the District of Muskoka.

3.3 Summary of Growth Forecast

A detailed analysis of the residential and non-residential growth forecasts is provided in Appendix A and the methodology employed is illustrated in Figure 3-1. The discussion provided herein summarizes the anticipated growth for the District of Muskoka and describes the basis for the forecast. The results of the residential growth forecast analysis are summarized in Table 3-1 below, and Schedule 1 in Appendix A.

As identified in Table 3-1 and Appendix A – Schedule 1, population in the District of Muskoka (excluding census undercount) is anticipated to reach approximately 80,060 by mid-2034, 89,370 by mid-2044, and 95,970 by mid-2051, resulting in an increase of approximately 10,400, 19,710, and 26,310 persons, respectively.[1] The District's seasonal population is forecast to increase to 83,540 persons in 2034, 86,410 persons in 2044, and 88,520 in 2051. Muskoka's total population (permanent and seasonal population) is forecast to reach 163,600 by 2034, 175,780 by 2044, and 184,480 by 2051.

[1] The population figures used in the calculation of the 2024 D.C. exclude the net Census undercount, which is estimated at approximately 3.3%. Population figures presented herein have been rounded.

Figure 3-1
Population and Household Forecast Model

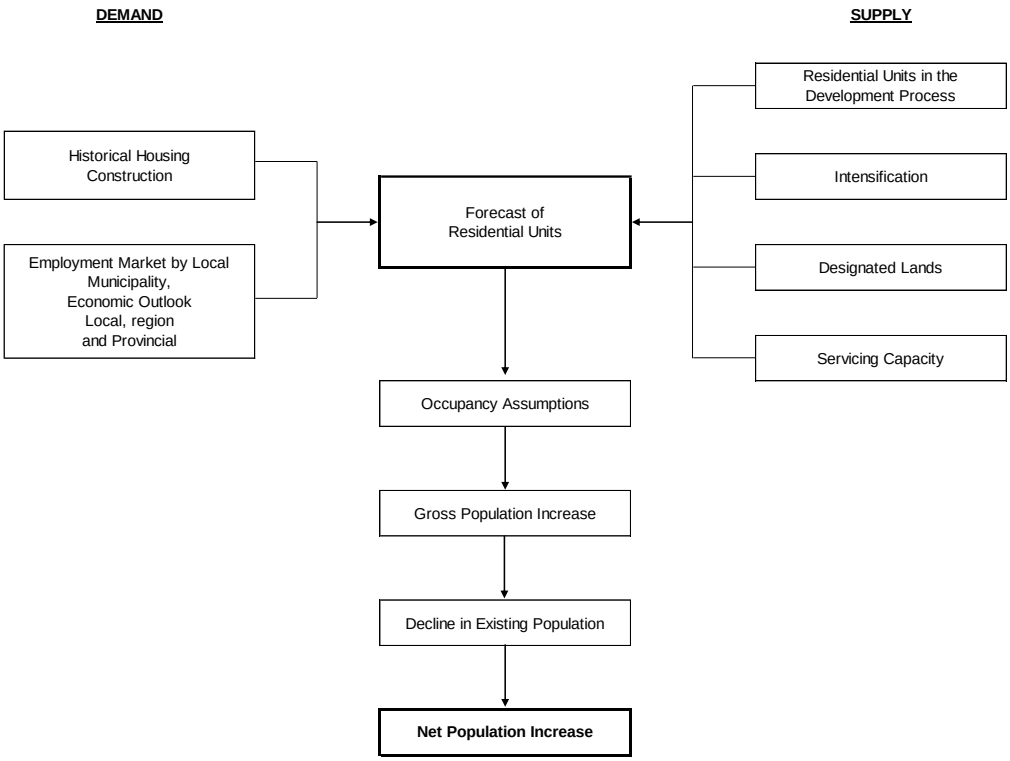


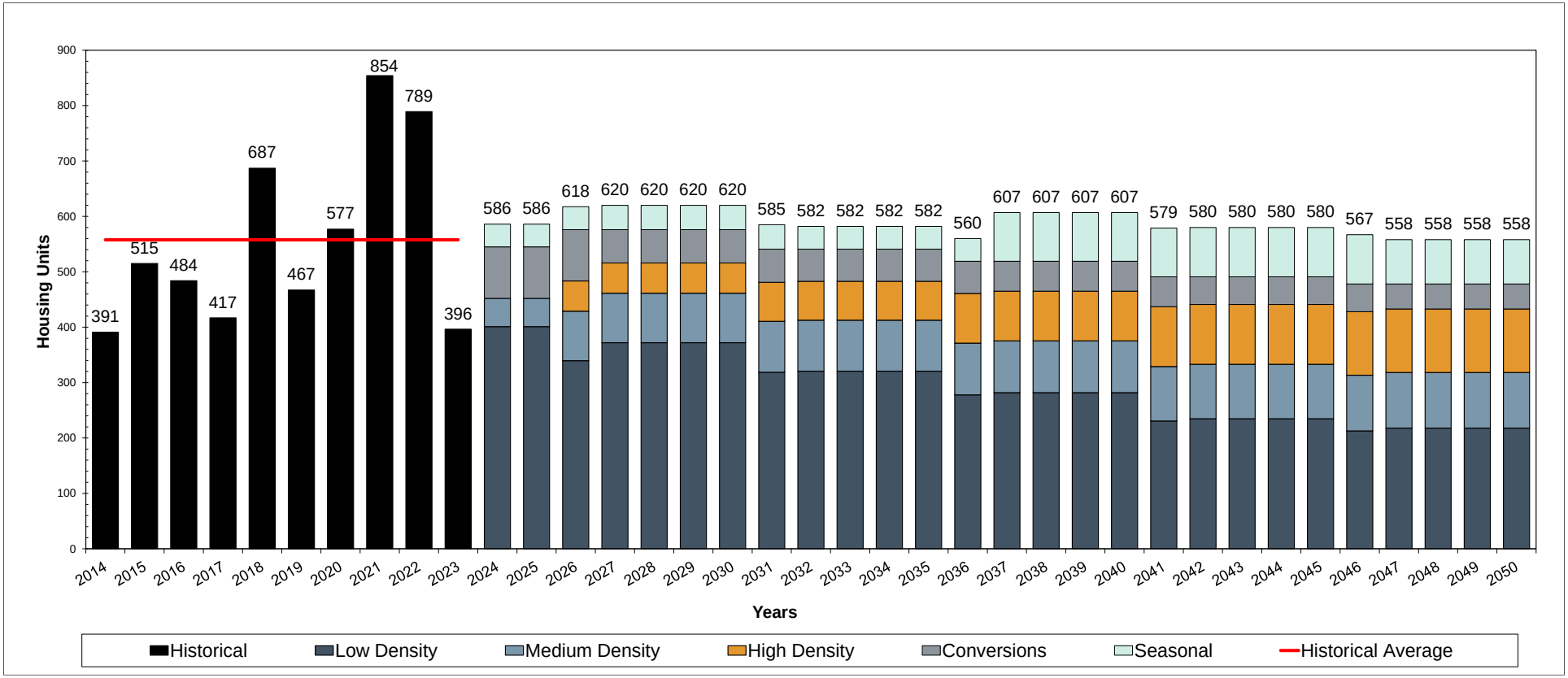
Table 3-1
District of Muskoka
Residential Growth Forecast Summary

Year		Population (Including Census undercount)[1]	Excluding Census Undercount					Housing Units												Persons Per Unit (P.P.U.) with undercount	Person Per Unit (P.P.U.): without undercount
			Population	Institutional Population	Population Excluding Institutional Population	Seasonal Population	Total Permanent & Seasonal Population	Singles & Semi-Detached	Conversions	Singles, Semi-Detached, & Conversions	Multiple Dwellings[2]	Apartments[3]	Other	Total Households	Total Households with Conversions	Seasonal Households	Resort-Related Households	Total Households with Seasonal	Equivalent Institutional Households		
		A	B	C	D = B - C	E	F = B + E	G	H	I = G + H	J	K	L	M =G + J + K + L	N = I + J + K + L	O	P	Q = N + O + P		R = A / N	S = B / N
Historical	*Mid-2011*	60,941	59,220	2,187	57,033	82,414	141,634	20,597		20,597	1,146	2,199	208	24,150	24,150	22,155		46,305	1,988	2.523	2.452
	Mid-2016	62,383	60,391	2,274	58,117	81,907	142,298	21,365		21,365	1,325	2,450	210	25,350	25,350	22,879		48,229	2,067	2.461	2.382
	Mid-2021	68,609	66,461	2,099	64,362	81,543	148,004	24,115		24,115	1,510	2,660	215	28,500	28,500	22,067		50,567	1,908	2.407	2.332
Forecast	*Mid-2024*	71,930	69,659	2,198	67,461	81,992	151,651	24,982	362	25,344	1,853	3,127	215	30,178	30,539	22,100	90	52,730	1,998	2.355	2.281
	Mid-2034	82,670	80,060	2,522	77,538	83,540	163,600	28,690	938	29,628	2,678	3,612	215	35,194	36,132	22,178	314	58,625	2,293	2.288	2.216
	Mid-2044	92,280	89,367	2,816	86,551	86,412	175,779	31,444	1,474	32,919	3,623	4,526	215	39,808	41,282	22,259	974	64,516	2,560	2.235	2.165
	Mid-2051	99,100	95,968	3,031	92,938	88,516	184,484	33,003	1,799	34,803	4,322	5,315	215	42,855	44,654	22,338	1,645	68,637	2,755	2.219	2.149
Incremental	**Mid-2011 to Mid-2016**	1,442	1,171	646	1,084	-507	664	768		768	179	251	2	1,200	1,200	724		1,924	79		
	Mid-2016 to Mid-2021	6,226	6,070	-175	6,245	-364	5,706	2,750		2,750	185	210	5	3,150	3,150	-812		2,338	-159		
	Mid-2021 to Mid-2024	3,321	3,198	99	3,099	449	3,647	867	362	1,229	343	467	0	1,678	2,039	33	90	2,163	90		
	Mid-2024 to Mid-2034	10,740	10,401	325	10,076	1,548	11,949	3,708	577	4,284	824	485	0	5,016	5,593	78	224	5,895	295		
	Mid-2024 to Mid-2044	20,350	19,708	618	19,090	4,420	24,128	6,462	1,113	7,575	1,770	1,398	0	9,630	10,743	159	884	11,786	562		
	Mid-2024 to Mid-2051	27,170	26,309	833	25,476	6,524	32,833	8,021	1,438	9,459	2,468	2,188	0	12,677	14,115	237	1,555	15,907	757		

[1] Population includes the Census undercount estimated at approximately 3.3% and has been rounded.
[2] Includes townhouses and apartments in duplexes.
[3] Includes bachelor, 1-bedroom, and 2-bedroom+ apartment units.

Notes:
Numbers may not add due to rounding.
Source: Derived from District of Muskoka Growth Strategy Study Update, 2024, by Watson & Associates Economists Ltd.

Figure 3-2
District of Muskoka
Annual Housing Forecast [1]



[1] Growth forecast represents calendar year.
Source: Historical housing activity derived from Statistics Canada building permit data for the District of Muskoka, 2014 to 2023.

Provided below is a summary of the key assumptions and findings regarding the District of Muskoka's D.C. growth forecast:

1. Unit Mix (Appendix A – Schedules 1, 6 and 7)

    a. The housing unit mix for the District was derived from a detailed review of historical development activity (as per Schedule 7), as well as active residential development applications (as per Schedule 6) and discussions with District staff regarding anticipated development trends for the District of Muskoka.

    b. Based on the above indicators, the mid-2024 to mid-2051 total household growth forecast (permanent and seasonal) for the District is comprised of a unit mix of 59% low density units (single detached and semi-detached), 16% medium density (multiples except apartments) and 14% high density (bachelor, 1-bedroom and 2-bedroom apartments), and 11% seasonal units.

2. Geographic Location of Residential Development (Appendix A – Schedule 2)

    a. Schedule 2 summarizes the anticipated amount, type, and location of development by area for the District of Muskoka

    b. In accordance with forecast demand and available land supply, the amount and percentage of forecast housing growth between mid-2024 and mid-2051 by development location is summarized below.

Table 3-2
District Municipality of Muskoka
Geographic Location of Permanent Residential Development

Development Location	Amount of Permanent Housing Growth, Mid-2024 to Mid-2051	Percentage of Permanent Housing Growth, Mid-2024 to Mid-2051
Bracebridge	2,550	20%
MacTier	40	< 1%
Port Severn	690	5%
Gravenhurst	2,370	19%
Huntsville	2,800	22%
Baysville	170	1%
Bala	20	< 1%
Port Carling	400	3%
Urban Growth Centres	**9,030**	**71%**
Remaining Rural Area	**3,730**	**29%**
District of Muskoka	**12,760**	**100%**

Note: Figures may not sum precisely due to rounding.

3. Planning Period

    a. Short- and longer-term time horizons are required for the D.C. process. The D.C.A. limits the planning horizon for transit services to a 10-year planning horizon. All other services can utilize a longer planning period if the District has identified the growth-related capital infrastructure needs associated with the longer-term growth planning period.

4. Population in New Units (Appendix A – Schedules 3, 4 and 5)

    a. The number of housing units to be constructed by 2051 in the District of Muskoka over the forecast period is presented in Table 3-1. Over the mid-2024 to mid-2051 forecast period, the District is anticipated to average approximately 595 new permanent and seasonal housing units per year.

    b. Institutional population [1] is anticipated to increase by approximately 830 people between mid-2024 to mid-2051.

    c. Population in new units is derived from Schedules 3, 4 and 5, which incorporate historical development activity, anticipated units (see unit mix discussion) and average persons per unit (P.P.U.) by dwelling type for new units.

    d. Schedule 8 summarizes the average P.P.U. assumed for new housing units by age and type of dwelling based on Statistics Canada 2021 custom Census data for the District of Muskoka. The total calculated P.P.U. for all density types has been adjusted accordingly to account for the P.P.U. trends which has been recently experienced in both new and older units. Forecasted 25-year average P.P.U.s by dwelling type are as follows:

        i. Low density: 2.389
        ii. Medium density: 1.818
        iii. High density: 1.636

[1] Institutional population largely includes special care facilities such as nursing home or residences for senior citizens. A P.P.U. of 1.100 depicts 1-bedroom and 2-or-more-bedroom units in collective households.

5. Existing Units and Population Change (Appendix A – Schedules 3, 4, and 5)

    a. Existing households for mid-2024 are based on the 2021 Census households, plus estimated residential units constructed between mid-2021 to the beginning of the growth period, assuming a minimum six-month lag between construction and occupancy (see Schedule 3).

    b. The change in average occupancy levels for existing housing units is calculated in Schedules 3 through 5.[1] The forecast population change in existing households over the mid-2024 to mid-2051 forecast period is forecast to decline by approximately 5,190.

6. Employment (Appendix A – Schedules 10a, 10b and 10c)

    a. The employment projections provided herein are largely based on the activity rate method, which is defined as the number of jobs in the District divided by the number of residents. Key employment sectors include primary, industrial, commercial/population-related, institutional, and work at home, which are considered individually below.

    b. 2016 employment data [2],[3] (place of work) for the District of Muskoka is outlined in Schedule 10a. The 2016 employment base is comprised of the following sectors:

        i. 230 primary (1%);
        ii. 2,775 work at home employment (12%);
        iii. 4,373 industrial (18%);
        iv. 11,013 commercial/population-related (46%); and

[1] Change in occupancy levels for existing households occurs due to aging of the population and family life cycle changes, lower fertility rates and changing economic conditions.
[2] 2016 employment is based on Statistics Canada 2016 Place of Work Employment dataset by Watson & Associates Economists Ltd.
[3] Statistics Canada 2021 Census place of work employment data has been reviewed. The 2021 Census employment results have not been utilized due to a significant increase in work at home employment captured due to Census enumeration occurring during the provincial COVID-19 lockdown from April 1, 2021 to June 14, 2021.

v. 5,385 institutional (23%).

c. The 2016 employment by usual place of work, including work at home, is 23,775. An additional 5,020 employees have been identified for the District of Muskoka in 2016 that have no fixed place of work (N.F.P.O.W.).[1]

d. Total employment, including work at home and N.F.P.O.W. for the District of Muskoka is anticipated to reach approximately 35,740 by mid-2034, 38,930 by mid-2044, and 41,340 by mid-2051. This represents an employment increase of approximately 4,760 for the 10-year forecast period, 7,960 for the 20-year forecast period, and 10,360 for the longer-term forecast period.

e. Schedule 10b, Appendix A, summarizes the employment forecast, excluding work at home employment and N.F.P.O.W. employment, which is the basis for the D.C. employment forecast. The impact on municipal services from work at home employees has already been included in the population forecast. The need for municipal services related to N.F.P.O.W. employees has largely been included in the employment forecast by usual place of work (i.e., employment and gross floor area generated from N.F.P.O.W. construction employment). Furthermore, since these employees have no fixed work address, they cannot be captured in the non-residential G.F.A. calculation. Accordingly, work at home and N.F.P.O.W. employees have been removed from the D.C.A. employment forecast and calculation.

f. Total employment for the District of Muskoka (excluding work at home and N.F.P.O.W. employment) is anticipated to reach approximately 25,250 by mid-2034, 26,630 by mid-2044, and 27,920 by mid-2051. This represents an employment increase of approximately 3,030 for the 10-year forecast

[1] No fixed place of work is defined by Statistics Canada as "persons who do not go from home to the same workplace location at the beginning of each shift. Such persons include building and landscape contractors, travelling salespersons, independent truck drivers, etc."

period, 4,410 for the 20-year period, and 5,690 for the longer-term forecast period.

7. Non-Residential Sq.ft. Estimates (G.F.A.), Appendix A – Schedule 10b)

    a. Square footage estimates were calculated in Schedule 10b based on the following employee density assumptions:

        i. 1,800 sq.ft. per employee for industrial;
        ii. 500 sq.ft. per employee for commercial/population-related; and
        iii. 700 sq.ft. per employee for institutional employment.

    b. The District-wide incremental G.F.A. is anticipated to increase by 2.4 million sq.ft. over the 10-year forecast period, 3.7 million sq.ft. over the 20-year period, and 4.8 million sq.ft. over the longer-term forecast period.

    c. In terms of percentage growth, the mid-2024 to mid-2051 incremental G.F.A. forecast by sector is broken down as follows:

        i. Industrial – 48%;
        ii. commercial/population-related – 32%; and
        iii. institutional – 20%.

8. Geographic Location of Non-Residential Development (Appendix A, Schedule 10c)

    a. Schedule 10c summarizes the anticipated amount, type and location of non-residential development by area for the District of Muskoka.

    b. The amount and percentage of forecast total non-residential growth between mid-2024 and mid-2051 by development location is summarized below.

Table 3-3
District Municipality of Muskoka
Geographic Location of Non-Residential Development

Development Location	Amount of Non-Residential G.F.A. (sq.ft.), mid-2024 to mid-2051	Percentage of Non-Residential G.F.A., mid-2024 to mid-2051
Bracebridge	967,500	20%
MacTier	24,600	1%
Port Severn	112,900	2%
Gravenhurst	1,341,200	28%
Huntsville	823,600	17%
Baysville	74,300	2%
Bala	49,600	1%
Port Carling	142,900	3%
Urban Growth Centres	**3,536,600**	**74%**
Remaining Rural Areas	**1,221,300**	**26%**
District of Muskoka	**4,757,900**	**100%**

Note: Figures may not sum precisely due to rounding

Chapter 4
The Approach to the Calculation of the Charge

4. The Approach to the Calculation of the Charge

4.1 Introduction

This chapter addresses the requirements of subsection 5 (1) of the D.C.A. with respect to the establishment of the need for service which underpins the D.C. calculation. These requirements are illustrated schematically in Figure 4-1.

4.2 Services Potentially Involved

Table 4-1 lists the full range of municipal services that are provided within the District.

A number of these services are not listed as eligible services for inclusion in the D.C. by-law as per subsection 2 (4) of the D.C.A. These are shown as "ineligible" on Table 4-1. Two ineligible costs defined in subsection 5 (3) of the D.C.A. are "computer equipment" and "rolling stock with an estimated useful life of (less than) seven years." In addition, local roads are covered separately under subdivision agreements and related means (as are other local services). Services which are potentially eligible for inclusion in the District's D.C. are indicated with a "Yes."

4.3 Increase in the Need for Service

The D.C. calculation commences with an estimate of "the increase in the need for service attributable to the anticipated development," for each service to be covered by the by-law. There must be some form of link or attribution between the anticipated development and the estimated increase in the need for service. While the need could conceivably be expressed generally in terms of units of capacity, paragraph 3 of subsection 5 (1), which requires that Council indicate that it intends to ensure that such an increase in need will be met, suggests that a project-specific expression of need would be most appropriate.

Figure 4-1
The Process of Calculating a Development Charge under the Act
that must be followed

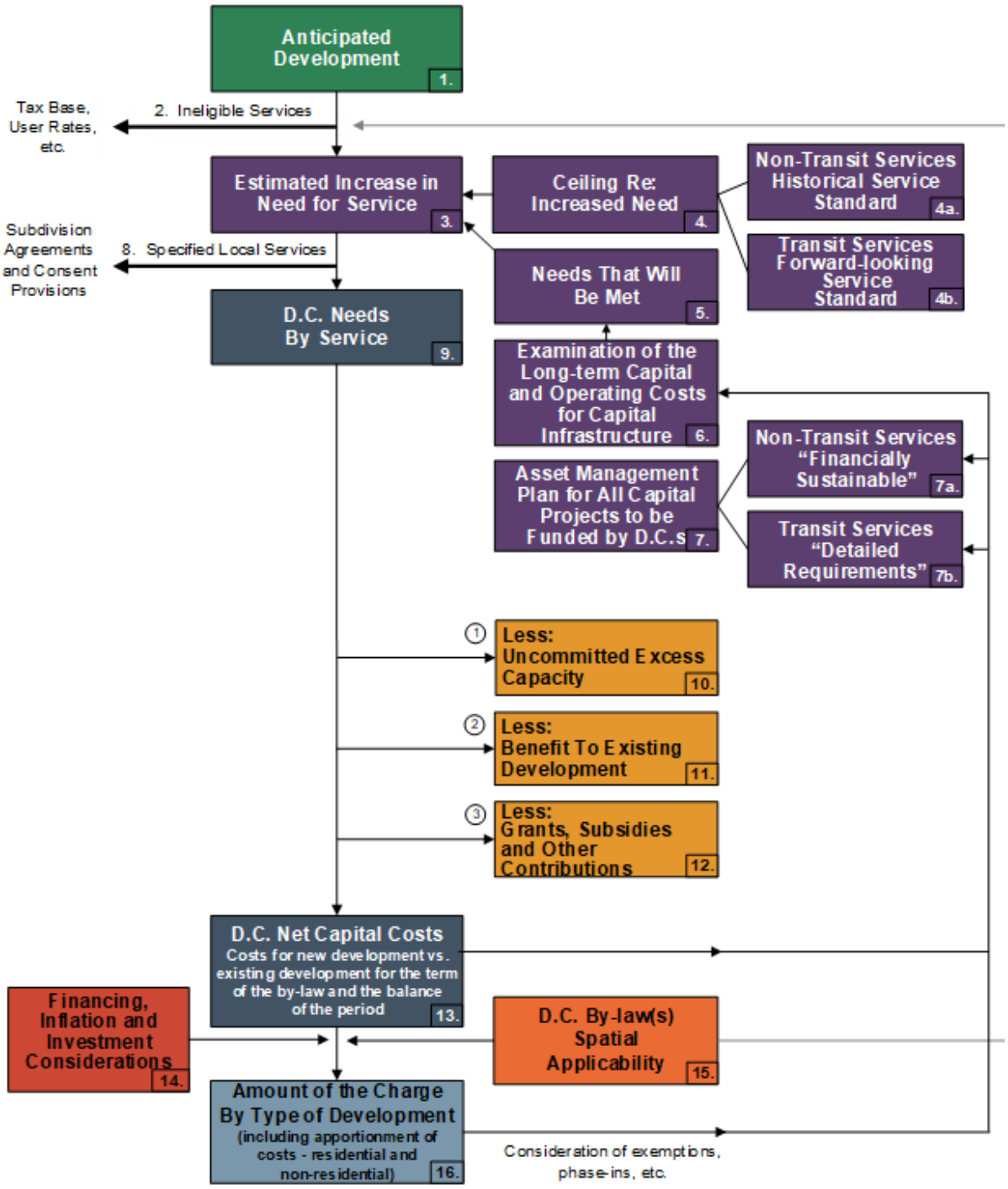


Table 4-1
Categories of Municipal Services to be Addressed as Part of the Calculation

Categories of Municipal Services	Inclusion in the D.C. Calculation	Service Components
1. Water supply services, including distribution and treatment services	Yes	1.1 Treatment plants
	Yes	1.2 Distribution systems
	No	1.3 Local systems
	Yes	1.4 Vehicles and equipment[1]
2. Wastewater services, including sewers and treatment services	Yes	2.1 Treatment plants
	Yes	2.2 Sewage trunks
	No	2.3 Local systems
	Yes	2.4 Vehicles and equipment[1]
3. Stormwater Drainage and Control Services	No	3.1 Main channels and drainage trunks
	No	3.2 Channel connections
	No	3.3 Retention/detention ponds
4. Services Related to a Highway	Yes	4.1 Arterial roads
	Yes	4.2 Collector roads
	Yes	4.3 Bridges, Culverts and Roundabouts
	No	4.4 Local roads
	Yes	4.5 Traffic signals
	Yes	4.6 Sidewalks and streetlights
	Yes	4.7 Active Transportation
	Yes	4.8 Works Yard
	Yes	4.9 Rolling stock[2]
5. Electrical Power Services	n/a	5.1 Electrical substations
	n/a	5.2 Electrical distribution system
	n/a	5.3 Electrical system rolling stock[1]
6. Transit Services	Yes	6.1 Transit vehicles[1] & facilities
	Yes	6.2 Other transit infrastructure
7. Waste Diversion Services	Yes	7.1 Waste diversion facilities
	Yes	7.2 Waste diversion vehicles and equipment[1]
8. Policing Services	n/a	8.1 Police detachments
	n/a	8.2 Police rolling stock[1]
	n/a	8.3 Small equipment and gear
	No	8.4 Policing Contract

[1] with a 7+ year useful life
[2] with a 7+ year useful life

Categories of Municipal Services	Inclusion in the D.C. Calculation	Service Components
9. Fire Protection Services	n/a n/a n/a	9.1 Fire stations 9.2 Fire Vehicles[1] 9.3 Fire Equipment and gear
10. Ambulance Services	Yes Yes	10.1 Ambulance station space 10.2 Vehicles[1]
11. Services provided by a board within the meaning of the *Public Libraries Act*	n/a n/a n/a	11.1 Public library space (incl. furniture and equipment) 11.2 Library vehicles[1] 11.3 Library materials
12. Services Related to Long-Term Care	Yes n/a	12.1 Long-Term Care space 12.2 Vehicles[1]
13. Parks and Recreation Services	Ineligible n/a n/a n/a n/a	13.1 Acquisition of land for parks, woodlots, and E.S.A.s 13.2 Development of municipal parks 13.3 Parks rolling stock[1] and yards 13.4 Facilities, such as arenas, indoor pools, fitness facilities, community centres, etc. 13.5 Recreation vehicles and equipment[1]
14. Services Related to Public Health	n/a n/a	14.1 Public Health department space 14.2 Public Health department vehicles[1]
15. Child Care and Early Years Programs and Services within the meaning of Part VI of the *Child Care and Early Years Act, 2014* and any related services.	No	15.1 Childcare space
16. Services related to proceedings under the *Provincial Offences Act, including by-law enforcement services and municipally administered court services*	No No	16.1 P.O.A. space, including by-law enforcement and municipally administered court services 16.2 Vehicles[1]

[1] with a 7+ year useful life

Categories of Municipal Services	Inclusion in the D.C. Calculation	Service Components
17. Services Related to Emergency Preparedness	No No	17.1 Emergency Preparedness Space 17.2 Equipment
18. Services Related to Airports	n/a Ineligible	18.1 Airports (in the Regional Municipality of Waterloo) 18.2 Other Airports
19. Other	No No	19.1 Interest on money borrowed to pay for growth-related capital 19.2 Growth Studies, including the D.C. background study cost

Table 4-2
Categories of Municipal Services to be Addressed as Part of the Calculation – Eligibility Legend

Eligibility for Inclusion in the D.C. Calculation	Description
Yes	District provides the service – service has been included in the D.C. calculation.
No	District provides the service – service has not been included in the D.C. calculation.
n/a	District does not provide the service.
Ineligible	Service is ineligible for inclusion in the D.C. calculation.

4.4 Local Service Policy

Some of the need for services generated by additional development consists of local services related to a plan of subdivision. As such, they will be required as a condition of subdivision agreements or consent conditions. The District's Local Service Policy is included in Appendix D.

4.5 Capital Forecast

Paragraph 7 of subsection 5 (1) of the D.C.A. requires that "the capital costs necessary to provide the increased services must be estimated." The Act goes on to require two

potential cost reductions and the regulation sets out the way in which such costs are to be presented. These requirements are outlined below.

These estimates involve capital costing of the increased services discussed above. This entails costing actual projects or the provision of service units, depending on how each service has been addressed.

The capital costs include:

a) costs to acquire land or an interest therein (including a leasehold interest);
b) costs to improve land;
c) costs to acquire, lease, construct or improve buildings and structures;
d) costs to acquire, lease or improve facilities, including rolling stock (with a useful life of 7 or more years), furniture and equipment (other than computer equipment), materials acquired for library circulation, reference, or information purposes; and
e) interest on money borrowed to pay for the above-referenced costs; and
f) costs to undertake studies in connection with the above-referenced matters (including costs of the D.C. background study).

In order for an increase in need for service to be included in the D.C. calculation, municipal Council must indicate "that it intends to ensure that such an increase in need will be met" (paragraph 3 of subsection 5 (1)). This can be done if the increase in service forms part of a Council-approved Official Plan, capital forecast, or similar expression of the intention of Council (O. Reg. 82/98 section 3). The capital program contained herein reflects the District's approved and proposed capital budgets and master servicing/needs studies.

4.6 Treatment of Credits

Section 8, paragraph 5, of O. Reg. 82/98 indicates that a D.C. background study must set out "the estimated value of credits that are being carried forward relating to the service." Subsection 17, paragraph 4, of the same regulation indicates that, "…the value of the credit cannot be recovered from future D.C.s," if the credit pertains to an ineligible service. This implies that a credit for eligible services can be recovered from future D.C.s. As a result, this provision should be made in the calculation, in order to avoid a funding shortfall with respect to future service needs.

The District has no outstanding D.C. credit obligations for services that have been emplaced by developers on behalf of the District.

4.7 Classes of Services

Section 7 of the D.C.A. states that a D.C. by-law may provide for any D.C. eligible service or the capital costs with respect to those services. Further, a class may be composed of any number or combination of services and may include parts or portions of each D.C. eligible services. With respect to growth-related studies, Section 7(3) of the D.C.A. states that:

> "For greater certainty, a development charge by-law may provide for a class consisting of studies in respect of any service listed in subsection 2 (4) whose capital costs are described in paragraphs 5 and 6 of subsection 5 (3)".

These provisions allow for services or portions of services to be included in a class for the purposes of the D.C. by-law and D.C. reserve funds.

4.8 Eligible Debt and Committed Excess Capacity

Section 66 of the D.C.A. states that for the purposes of developing a D.C. by-law, a debt incurred with respect to an eligible service may be included as a capital cost, subject to any limitations or reductions in the Act.

In order for such costs to be eligible, two conditions must apply. First, they must have funded excess capacity which is able to meet service needs attributable to the anticipated development. Second, the excess capacity must be "committed," that is, either before or at the time it was created, Council must have expressed a clear intention that it would be paid for by D.C.s or other similar charges. For example, this may have been done as part of previous D.C. processes.

4.9 Existing Reserve Funds

Section 35 of the D.C.A. states that:

> "The money in a reserve fund established for a service may be spent only for capital costs determined under paragraphs 2 to 8 of subsection 5(1)."

There is no explicit requirement under the D.C.A. calculation method set out in s.s.5(1) to net the outstanding reserve fund balance as part of making the D.C. calculation; however, s.35 does restrict the way in which the funds are used in future.

The District's adjusted 2023 closing D.C. reserve fund balances, by service/class of service, are presented in Table 4-3 below. The adjustments include the removal of capital project commitments that were included in the unadjusted closing balances, where those capital commitments are included in the capital needs analysis identified in Chapter 5. These balances have been applied against future spending requirements within the respective service areas.

Table 4-3
District of Muskoka
Adjusted D.C. Reserve Funds Balances

Service/Class of Service	Balance as of Dec. 31, 2023	Adjustments	Adjusted Balance as of Dec. 21, 2023
Services Related to a Highway	$ 3,991,447	$ 900,069	$ 4,891,516
Septage Services	$ 778,590	$ 393,811	$ 1,172,401
Wastewater Services	$ (7,269,232)	$ 6,784,755	$ (484,477)
Water Services	$ 3,452,256	$ 125,000	$ 3,577,256
Total	**$ 953,061**	**$ 8,203,635**	**$ 9,156,696**

4.10 Deductions

The D.C.A. potentially requires that four deductions be made to the increase in the need for service. These relate to:

- the level of service ceiling;
- uncommitted excess capacity;
- benefit to existing development; and
- anticipated grants, subsidies, and other contributions.

The requirements behind each of these reductions are addressed as follows:

4.10.1 Reduction Required by Level of Service Ceiling

This is designed to ensure that the increase in need described in section 4.3 does "…not include an increase that would result in the level of service (for the additional development increment) exceeding the average level of the service provided in the municipality over the 15-year period immediately preceding the preparation of the background study…" O. Reg. 82.98 (s.4) goes further to indicate that, "…both the quantity and quality of a service shall be taken into account in determining the level of service and the average level of service."

In many cases, this can be done by establishing a quantity measure in terms of units as floor area, land area or road length per capita, and a quality measure in terms of the average cost of providing such units based on replacement costs, engineering standards or recognized performance measurement systems, depending on circumstances. When the quantity and quality factor are multiplied together, they produce a measure of the level of service, which meets the requirements of the Act, i.e. cost per unit.

The average service level calculation sheets for each service component in the D.C. calculation are set out in Appendix B.

4.10.2 Reduction for Uncommitted Excess Capacity

Paragraph 5 of subsection 5 (1) requires a deduction from the increase in the need for service attributable to the anticipated development that can be met using the District's "excess capacity," other than excess capacity which is "committed."

"Excess capacity" is undefined, but in this case must be able to meet some or all of the increase in need for service, in order to potentially represent a deduction. The deduction of uncommitted excess capacity from the future increase in the need for service would normally occur as part of the conceptual planning and feasibility work associated with justifying and sizing new facilities, e.g. if a road widening to accommodate increased traffic is not required because sufficient excess capacity is already available, then widening would not be included as an increase in need, in the first instance.

4.10.3 Reduction for Benefit to Existing Development

Section 5 (1) 6 of the D.C.A. provides that, "The increase in the need for service must be reduced by the extent to which an increase in service to meet the increased need would benefit existing development." The general guidelines used to consider benefit to existing development included:

- the repair or unexpanded replacement of existing assets that are in need of repair;
- an increase in average service level of quantity or quality;
- the elimination of a chronic servicing problem not created by growth; and
- providing services where none previously existed (generally considered for water or wastewater services).

This step involves a further reduction in the need, by the extent to which such an increase in service would benefit existing development. The level of service cap in section 4.10.1 is related but is not the identical requirement. Sanitary, storm, and water trunks are highly localized to growth areas and can be more readily allocated in this regard than other services such as services related to a highway, which do not have a fixed service area.

Where existing development has an adequate service level which will not be tangibly increased by an increase in service, no benefit would appear to be involved. For example, where expanding existing library facilities simply replicates what existing residents are receiving, they receive limited (or no) benefit as a result. On the other hand, where a clear existing service problem is to be remedied, a deduction should be made accordingly.

In the case of services such as recreation facilities, community parks, libraries, etc., the service is typically provided on a municipal-wide system basis. For example, facilities of the same type may provide different services (i.e. leisure pool vs. competitive pool), different programs (i.e. hockey vs. figure skating), and different time availability for the same service (i.e. leisure skating available on Wednesdays in one arena and Thursdays in another). As a result, residents will travel to different facilities to access the services they want at the times they wish to use them, and facility location generally does not correlate directly with residence location. Even where it does, displacing users from an existing facility to a new facility frees up capacity for use by others and generally results

in only a limited benefit to existing development. Further, where an increase in demand is not met for a number of years, a negative service impact to existing development is involved for a portion of the planning period.

4.10.4 Reduction for Anticipated Grants, Subsidies and Other Contributions

This step involves reducing the capital costs necessary to provide the increased services by capital grants, subsidies, and other contributions (including direct developer contributions required due to the local service policy) made or anticipated by Council and in accordance with various rules such as the attribution between the share related to new vs. existing development. That is, some grants and contributions may not specifically be applicable to growth or where Council targets fundraising as a measure to offset impacts on taxes (O. Reg. 82/98, section 6).

4.11 Municipal-wide vs. Area Rating

This step involves determining whether all of the subject costs are to be recovered on a uniform municipal-wide basis or whether some or all are to be recovered on an area-specific basis. Under the amended D.C.A., it is now mandatory to "consider" area-rating of services (providing charges for specific areas and services); however, it is not mandatory to implement area rating. Further discussion is provided in section 7.3.7.

4.12 Allocation of Development

This step involves relating the costs involved to anticipated development for each period under consideration and using allocations between residential and non-residential development and between one type of development and another, to arrive at a schedule of charges.

4.13 Mandatory Discount for Rental Housing Development

For all rental housing developments that are subject to D.C.s, where a by-law is passed after November 28, 2022, the charge is discounted for the rental housing development relative to the maximum charge that could be imposed under the by-law. The amount of the discount is dependent on the number of bedrooms in each unit, as follows:

1) Residential units intended for use as a rented residential premises with three (3) or more bedrooms – 25% discount.
2) Residential units intended for use as a rented residential premises with two (2) bedrooms – 20% discount.
3) Residential units intended for use as a rented residential premises not referred to 1) or 2) above – 15% discount.

Note that these discounts are not part of the methodology required for calculating the charge, but a rule that has to be included in the by-laws which informs implementation.

Chapter 5
Development Charge Eligible Cost Analysis by Service

5. Development Charge Eligible Cost Analysis by Service

5.1 Introduction

This chapter outlines the basis for calculating eligible costs for the D.C.s to be applied on a uniform basis. In each case, the required calculation process set out in subsection 5 (1) paragraphs 2 to 7 of the D.C.A. and described in Chapter 4 herein was followed in determining D.C. eligible costs.

The nature of the capital projects and timing identified in the Chapter reflects Council's current intention. Over time, however, a municipality's projects and Council priorities may shift; accordingly, Council's intentions may change, and different capital projects (and timing) may be necessary to meet the need for services required by new growth.

5.2 Service Levels and 10-Year Capital Costs for D.C. Calculation

This section evaluates the development-related capital requirements for all of the District-wide services assessed over a 10-year planning period (2024-2034).

5.2.1 Ambulance Services

The District currently operates 28,040 square feet of ambulance facility space and maintains an inventory of 28 vehicles and equipment. The District's level of service over the historical 15-year period averaged $133 per capita. In total, the maximum D.C. eligible amount for Ambulance Services over the 10-year forecast period is approximately $1.6 million based on the established level of service standards.

Based on the District's Paramedic Services Resources and Facilities Master Plan, and discussions with staff, the 10-year capital needs for Ambulance Services to accommodate growth have a total gross capital cost of approximately $11.9 million. These capital needs include the development of three new paramedic stations, expansion of the Gravenhurst station, and new vehicles. A deduction of approximately $3.3 million has been included to reflect the benefit to the existing population.

Additionally, approximately $6.9 million has been deducted in recognition of post period benefits. As a result, approximately $1.6 million in capital needs has been included in the D.C. calculation.

As the predominant users of Ambulance Services tend to be residents of the District, the forecast growth-related costs have been allocated 90% to residential and 10% to non-residential development.

5.2.2 Services Related to Long-term Care

The District's Services Related to Long-term Care are provided through 182,206 square feet of facility space. The average level of service over the past 15 years was approximately $723 per capita. Based on the application of this level of service to the incremental forecast population growth, the District would be eligible to collect approximately $8.6 million from D.C.s for Services Related to Long-term Care over the forecast period.

The capital needs required to accommodate growth have a total gross capital cost estimate of approximately $96.8 million which relates to the expansion of the Fairvern facility. Approximately $93.1 million has been deducted from the calculation of the charge in recognition of benefits to the existing population. Furthermore, a deduction of approximately $2.2 million reflecting grants attributable to new development have been made, resulting in net growth-related capital costs for inclusion in the calculation of approximately $1.5 million.

As the sole users of Services Related to Long-term Care are residents of the District, the forecast growth-related costs have been allocated 100% to residential.

5.2.3 Waste Diversion Services

The District's Waste Diversion Services operates 7,959 square feet of gross floor area and 141 items of vehicles and equipment. The average level of service over the past 15 years was approximately $106 per capita, resulting in a D.C.-eligible cap of approximately $1.3 million.

The capital needs required to accommodate growth have a total gross capital cost estimate of approximately $2.2 million, consisting of a new transfer station, a new

compost pad, and a provision for four new vehicles. A deduction of approximately $889,900 has been included in recognition of post period benefits. As a result, approximately $1.3 million in capital needs has been included in the D.C. calculation.

As the predominant users of Waste Diversion Services tend to be residents of the District, the forecast growth-related costs have been allocated 95% to residential and 5% to non-residential.

5.2.4 Transit Services

Ontario Regulation 82/98 sets forth the requirements for transit services and the available capacity of capital costs to provide for the increase in need. Subsection 8(2) of the regulation states that for transit services the background study shall set out:

1. "The calculations that were used to prepare the estimate for the planned level of service for the transit services, as mentioned in subsection 5.2 (3) of the Act.

2. An identification of the portion of the total estimated capital cost relating to the transit services that would benefit,

    i. the anticipated development over the 10-year period immediately following the preparation of the background study, or

    ii. the anticipated development after the 10-year period immediately following the preparation of the background study.

3. An identification of the anticipated excess capacity that would exist at the end of the 10-year period immediately following the preparation of the background study.

4. An assessment of ridership forecasts for all modes of transit services proposed to be funded by the D.C. over the 10-year period immediately following the preparation of the background study, categorized by development types, and whether the forecasted ridership will be from existing or planned development.

5. An assessment of the ridership capacity for all modes of transit services proposed to be funded by the D.C. over the 10-year period immediately following the preparation of the background study."

Transit ridership that would be accommodated on Demand-Responsive Transit is anticipated to increase at approximately 10% per year over the forecast period. Over the 10-year forecast period, this equates to an increase in ridership of 1,275 trips.

Based on the forecast ridership and the fact that transit improvements will be used by both new and existing residents, approximately 7% of the incremental ridership is attributed to new development (i.e., incremental population growth represents 7% of the anticipated 2034 population).

Anticipated needs of the system include new on-demand vehicles and associated equipment (e.g., bike racks and tablets). The gross capital cost for these projects is approximately $2.62 million. Deductions of $2.43 million and $133,800 are applied for the benefit to existing development and anticipated contributions from Rural Transit Solutions Funding. This results in a total of $57,500 of growth-related needs being included in the D.C. calculation.

The net growth-related costs for transit services have been allocated between future residential and non-residential development on the basis of incremental population to employment growth over the 10-year forecast period (i.e. 80% residential/ 20% non-residential).

These growth-related projects and costs are detailed in Table 5-4.

Table 5-1
Infrastructure Costs covered in the D.C Calculation – Ambulance Services

Prj.No	Increased Service Needs Attributable to Anticipated Development 2024 to 2034	Timing (year)	Gross Capital Cost Estimate (2024$)	Post Period Benefit	Other Deductions	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
							Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 90%	Non-Residential Share 10%
	Facilities										
1	New Port Carling Station	2025	4,606,067	1,632,131		2,973,936	1,379,700		1,594,236	1,434,812	159,424
2	New Georgian Bay Station (Whites Falls)	2027	2,310,000	505,600		1,804,400	1,804,400		-	-	-
3	Expansion of Current Gravenhurst Station	2028	1,500,000	1,350,000		150,000	150,000		-	-	-
4	New Lake of Bays Station	2030	2,310,000	2,310,000		-	-		-	-	-
	Vehicles										
5	New First/Command Response Unit	2024	120,000	120,000		-	-		-	-	-
6	New First/Command Response Unit	2025	170,000	170,000		-	-		-	-	-
7	New Ambulance (East Muskoka)	2026	226,000	226,000		-	-		-	-	-
8	New Ambulance (Huntsville)	2029	315,000	315,000		-	-		-	-	-
9	New Ambulance (Bracebridge)	2031	315,000	315,000		-	-		-	-	-
	Total		**11,872,067**	**6,943,731**	**-**	**4,928,336**	**3,334,100**	**-**	**1,594,236**	**1,434,812**	**159,424**

Table 5-2
Infrastructure Costs covered in the D.C Calculation –Services Related to Long-term Care

Prj.No	Increased Service Needs Attributable to Anticipated Development 2024 to 2034	Timing (year)	Gross Capital Cost Estimate (2024$)	Post Period Benefit	Other Deductions	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
							Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 100%	Non-Residential Share 0%
1	Fairvern Expansion - 160 Beds (incl. Financing Costs)	2026	96,771,150	-		96,771,150	93,057,500	2,167,000	1,546,650	1,546,650	-
			-	-		-	-		-	-	-
			-	-		-	-		-	-	-
			-	-		-	-		-	-	-
			-	-		-	-		-	-	-
	Total		**96,771,150**	**-**	**-**	**96,771,150**	**93,057,500**	**2,167,000**	**1,546,650**	**1,546,650**	**-**

Table 5-3
Infrastructure Costs covered in the D.C Calculation – Waste Diversion Services

Prj. No	Increased Service Needs Attributable to Anticipated Development 2024 to 2034	Timing (year)	Gross Capital Cost Estimate (2024$)	Post Period Benefit	Other Deductions	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
							Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 95%	Non-Residential Share 5%
	Facilities										
1	New Huntsville TS (Upon Stisted Closure)		714,800	166,949		547,851	-		547,851	520,458	27,393
2	RW Compost Pad (RAP, SWM, & Bear Fence)	2024	714,800	-		714,800	-		714,800	679,060	35,740
	Vehicles & Equipment										
3	Provision for New Vehicles (4)	2024-2034	723,000	723,000		-	-		-	-	-
			-	-		-	-		-	-	-
	Total		**2,152,600**	**889,949**	**-**	**1,262,651**	**-**	**-**	**1,262,651**	**1,199,518**	**63,133**

Table 5-4
Infrastructure Costs covered in the D.C Calculation – Transit Services

Prj.No	Increased Service Needs Attributable to Anticipated Development 2024 to 2034	Timing (year)	Gross Capital Cost Estimate (2024$)	Post Period Benefit	Other Deductions	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
							Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 80%	Non-Residential Share 20%
1	Demand-Responsive Transit	2025-2027	2,618,157	-		2,618,157	2,426,800	133,831	57,526	46,021	11,505
				-		-	-		-	-	-
				-		-	-		-	-	-
				-		-	-		-	-	-
				-		-	-		-	-	-
				-		-	-		-	-	-
				-		-	-		-	-	-
				-		-	-		-	-	-
	Total		**2,618,157**	**-**	**-**	**2,618,157**	**2,426,800**	**133,831**	**57,526**	**46,021**	**11,505**

5.3 Service Levels and 20-Year Capital Costs for D.C. Calculation

This section evaluates the development-related capital requirements for all of the District-wide services assessed over a 20-year planning period (2024-2044).

5.3.1 Services Related to a Highway

The District has a transportation network spanning approximately 1,465 lane-kilometres of roads, and 2,408 bridges, culverts, and railway crossings. Additionally, the District provides 45 signalized intersections and pedestrian crossings and 24,997 signs. Furthermore, the District's public works department operates a fleet of 17 vehicles. This historical level of service equates to approximately $12,317 per capita, resulting in a D.C.-eligible cap of approximately $297.2 million.

Review of the District's roads needs for the forecast period identified approximately $274.6 million in gross capital costs. These capital needs consist of various road upgrade projects, as well as bridge, culvert, and intersection upgrades. A deduction of approximately $224.9 million has been included in recognition of benefits to the existing population. Furthermore, approximately $4.9 million has been deducted to reflect the funds available in the D.C. reserve fund. As a result, approximately $44.8 million in capital needs has been included in the D.C. calculation.

The net growth-related costs for services related to a highway have been allocated between future residential and non-residential development on the basis of incremental population to employment growth over the forecast period (i.e., 85% residential/ 15% non-residential).

Table 5-5
Infrastructure Costs covered in the D.C Calculation – Services Related to a Highway

Prj. No	Increased Service Needs Attributable to Anticipated Development 2024 to 2044	Timing (year)	Gross Capital Cost Estimate (2024$)	Post Period Benefit	Other Deductions	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
							Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 85%	Non-Residential Share 15%
	Corridor Projects										
300061	BB S Trans Corridor Phase 1 - MR 118 Grade Separation	2034-2043	2,750,000	-		2,750,000	-		2,750,000	2,337,500	412,500
300062	BB S Trans Corridor Phase 2 - 4 km	2034-2043	4,800,000	-		4,800,000	-		4,800,000	4,080,000	720,000
300063	BB S Trans Corridor Phase 3 - Muskoka River Crossing	2034-2043	2,400,000	-		2,400,000	-		2,400,000	2,040,000	360,000
300064	BB S Trans Corridor Phase 4 - 3 km	2034-2043	3,900,000	-		3,900,000	-		3,900,000	3,315,000	585,000
	Urban Road Upgrades										
300087	DMM Capital - Reconstruction (Urban)	2024	4,200,000	-		4,200,000	3,623,100		576,900	490,365	86,535
300086	DMM Capital - Reconstruction (Urban) Future	2025-2043	126,850,000	-		126,850,000	109,425,200		17,424,800	14,811,080	2,613,720
300107	DMM Miscellaneous Land 2023		137,600	-		137,600	118,700		18,900	16,065	2,835
311151	BB MR 118 from MR 4 to West Mall Dr 0.9 km	2025-2027	2,234,068	-		2,234,068	1,927,200		306,868	260,838	46,030
311153	GH MR 169 from MR 41 to North Muldrew Lk Rd 1.9 km		1,513,368	-		1,513,368	1,305,500		207,868	176,688	31,180
311280	BB MR 4 from Wellington St N to MR 50 3.7 km	2024-2027	11,845,000	-		11,845,000	10,217,900		1,627,100	1,383,035	244,065
	Bridge Upgrades										
313036	HV MR 2 Locks Bridge	2025	1,585,000	-		1,585,000	1,367,300		217,700	185,045	32,655
313038	Structures - Minor Capital Upgrades & Replacement Future	2025-2043	13,205,000	-		13,205,000	11,391,100		1,813,900	1,541,815	272,085
313039	Structures - Minor Capital Upgrades & Replacement	2024	485,000	-		485,000	418,400		66,600	56,610	9,990
313068	ML MR 29 Acton Island Bridge Rehab		2,058,100	-		2,058,100	1,775,400		282,700	240,295	42,405
313078	BB MR 42 Muskoka River Bridge	2024	2,428,550	-		2,428,550	2,095,000		333,550	283,518	50,033
313082	BB MR 16 Silver Bridge	2025-2026	841,000	-		841,000	725,500		115,500	98,175	17,325
313098	BB MR 16 Pre Muskoka River Crossing Bridge	2025	287,500	-		287,500	248,000		39,500	33,575	5,925
313119	HV MR 31 Yearly Rd Bridge		1,675,300	-		1,675,300	1,445,200		230,100	195,585	34,515
313139	DMM Minor Structure Rehab 2022		600,000	-		600,000	517,600		82,400	70,040	12,360
313145	DMM Minor Structure Rehab 2023		618,600	-		618,600	533,600		85,000	72,250	12,750

Table 5-5 (continued)
Infrastructure Costs covered in the D.C Calculation – Services Related to a Highway

Prj. No	Increased Service Needs Attributable to Anticipated Development 2024 to 2044	Timing (year)	Gross Capital Cost Estimate (2024$)	Post Period Benefit	Other Deductions	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
							Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 85%	Non-Residential Share 15%
313157	Structures - Major Capital Upgrades & Replacement Future	2025-2043	71,935,000	-		71,935,000	62,053,600		9,881,400	8,399,190	1,482,210
313158	Structures - Major Capital Upgrades & Replacement	2024	2,668,000	-		2,668,000	2,301,500		366,500	311,525	54,975
	Culvert Upgrades										
313120	ML MR 169 Torrance Twin Culverts Repl	2024-2025	911,000	-		911,000	785,900		125,100	106,335	18,765
313144	DMM Culvert Replace/Rehab Program 2023		641,500	-		641,500	553,400		88,100	74,885	13,215
	Intersection Upgrades										
314019	Traffic - Capital Upgrades & Construction Future	2025-2043	12,590,000	-		12,590,000	10,860,600		1,729,400	1,469,990	259,410
314026	DMM Intersection Upgrades 2022		200,000	-		200,000	172,500		27,500	23,375	4,125
314027	Intersection Upgrades 2023		515,500	-		515,500	444,700		70,800	60,180	10,620
314029	Traffic - Capital Upgrades & Contstruction	2024	690,000	-		690,000	595,200		94,800	80,580	14,220
	Reserve Fund Adjustment								(4,891,516)	(4,157,789)	(733,727)
	Total		**274,565,086**	**-**	**-**	**274,565,086**	**224,902,100**	**-**	**44,771,470**	**38,055,750**	**6,715,721**

5.4 27-Year Capital Costs for Rural Area-Specific D.C. Calculation

This section evaluates the development-related capital requirements for rural area-specific services assessed over a 27-year planning period (2024-2051).

5.4.1 Septage Services

The capital plan for Septage Services includes upgrades and expansion to receiving facilities at wastewater treatment plants, ponds, and lagoons, as well as a septage lagoon feasibility study.

In total, the gross capital cost estimates are approximately $27.0 million. A deduction of approximately $18.6 million recognizing the benefit to existing development has been made. Furthermore, a deduction of approximately $1.2 million has been made to reflect the existing D.C. reserve fund balance.

The net capital costs identified for inclusion in the calculation of the D.C. total approximately $7.2 million. These costs have been allocated 97% residential and 3% non-residential, based on forecast demand arising from incremental population and employment growth in the rural area.

Table 5-6
Infrastructure Costs covered in the D.C Calculation – Septage Services

Prj.No	Increased Service Needs Attributable to Anticipated Development 2024 to 2051	Timing (year)	Gross Capital Cost Estimate (2024$)	Post Period Benefit	Other Deductions	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
							Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 97%	Non-Residential Share 3%
	Hauled Sewage Projects										
1	McLean Upgrade/Expansion	Various	1,195,100	-		1,195,100	1,051,700		143,400	139,791	3,609
2	Baxter Upgrade/Expansion Future	Various	1,772,800	-		1,772,800	1,560,100		212,700	207,347	5,353
3	Medora Spray Irrigation Expansion	Various	486,800	-		486,800	428,400		58,400	56,930	1,470
4	Receiving Facilities HV Sewage Plant	Various	1,760,191	-		1,760,191	1,549,000		211,191	205,876	5,315
5	Receiving Facilities GH Sewage Plant	2029-2038	3,367,400	-		3,367,400	2,963,300		404,100	393,929	10,171
6	Franklin Exfiltration Pond Expansion Future	Various	1,607,700	-		1,607,700	1,414,800		192,900	188,045	4,855
7	Watt Rehabilitation Future	2029-2038	1,473,300	-		1,473,300	1,296,500		176,800	172,350	4,450
8	Freeman Spray Irrigation Expansion Future	Various	1,967,600	-		1,967,600	1,731,500		236,100	230,158	5,942
9	Ryde Upgrade/Expansion & Property Future	2029-2038	1,094,400	-		1,094,400	963,100		131,300	127,995	3,305
10	Stephenson Upgrade	Various	1,286,600	-		1,286,600	1,132,200		154,400	150,514	3,886
11	Bracebridge Lagoon Upgrade/Expansion Future	2029-2038	631,400	-		631,400	555,600		75,800	73,892	1,908
12	Medora Spray Irrigation Expansion Future	2029-2038	1,473,300	-		1,473,300	1,296,500		176,800	172,350	4,450
13	Receiving Facilities MT Sewage Plant	2029-2038	673,500	-		673,500	592,700		80,800	78,766	2,034
14	Receiving Facilities BAYS Sewage Plant	2029-2038	673,500	-		673,500	592,700		80,800	78,766	2,034
15	Stephenson Upgrade Future	2029-2038	1,725,900	-		1,725,900	1,518,800		207,100	201,888	5,212
16	Receiving Facilities PC WWTP - Upgrade	2027	2,850,000	-		2,850,000	-		2,850,000	2,778,270	71,730
17	Receiving Facilities P.Sev WWTP - Upgrade	2027	2,850,000	-		2,850,000	-		2,850,000	2,778,270	71,730
18	Septage Lagoon Feasibility Study	2025	122,000	-		122,000	-		122,000	118,929	3,071
	Reserve Fund Adjustment								(1,172,401)	(1,142,894)	(29,507)
	Total		**27,011,491**	**-**	**-**	**27,011,491**	**18,646,900**	**-**	**7,192,190**	**7,011,174**	**181,016**

5.5 27-Year Capital Costs for Urban Area-Specific D.C. Calculation

This section evaluates the development-related capital requirements for urban area-specific services assessed over a 27-year planning period (2024-2051).

5.5.1 Wastewater Services

The capital plan for wastewater services includes expansion of wastewater mains, expansion of sewage pumping stations and forcemains, treatment expansion at wastewater treatment plants, works to redirect the sewage flows to an upgraded Golden Pheasant treatment plant, planned SCADA and modeling upgrades, and unfunded amounts for work previously completed. The outstanding growth-related share of debt servicing costs associated with past expansions of treatment plants and wastewater mains have also been included.

In total, the gross capital cost estimates amount to approximately $225.7 million. Deductions of approximately $15.1 million in recognition of post period benefits and $72.4 million recognizing the benefit to existing population have been made. A deduction of $465,700 has been made to recognize the portion of anticipated grant funding from the Clean Water and Wastewater Fund that is attributable to new development. The net capital costs identified for inclusion in the calculation of the charge total approximately $137.8 million.

These costs have been allocated 83% residential and 17% non-residential, based on forecast demand arising from incremental population and employment growth in the urban area.

5.5.2 Water Services

The capital plan for water services includes expansions to the distribution network, expansions of water treatment plants, expansion of water storage facilities, and planned. Additionally, outstanding debt servicing costs associated with the Gravenhurst water tower have been included.

In total, the gross capital cost estimates are approximately $133.4 million. Deductions of approximately $8.2 million recognizing the benefit to existing development and $59.2

million in recognition of post period benefits have been made. Additionally, approximately $3.6 million has been deducted to reflect the existing D.C. reserve fund balance.

The net capital costs identified for inclusion in the calculation of the D.C. total approximately $62.5 million. These costs have been allocated 83% residential and 17% non-residential, based on forecast demand arising from incremental population and employment growth in the urban area.

Table 5-7
Infrastructure Costs covered in the D.C Calculation – Wastewater Services

Prj.No	Increased Service Needs Attributable to Anticipated Development 2024 to 2051	Timing (year)	Gross Capital Cost Estimate (2024$)	Post Period Benefit	Other Deductions	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
							Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 83%	Non-Residential Share 17%
	Existing Debt										
1	Bracebridge Lagoon Lane STP	2024-2033	736,776	-		736,776	-		736,776	608,740	128,035
2	Port Carling WWTP	2024-2033	946,192	-		946,192	-		946,192	781,764	164,427
3	Port Carling WWTP	2024-2034	1,384,655	-		1,384,655	-		1,384,655	1,144,033	240,623
4	Huntsville Mountview STP	2024-2034	115,428	-		115,428	-		115,428	95,369	20,059
5	Bracebridge Lagoon Lane STP	2024-2034	245,307	-		245,307	-		245,307	202,678	42,629
6	Huntsville Ravensglen Sewer	2024-2029	336,483	-		336,483	-		336,483	278,010	58,473
7	Huntsville Mountview STP	2024-2029	100,936	-		100,936	-		100,936	83,396	17,540
8	Bracebridge River Rd	2024-2034	204,618	-		204,618	-		204,618	169,060	35,558
9	Huntsville Church St	2024-2034	21,730	-		21,730	-		21,730	17,954	3,776
10	PC STP Expansion	2024-2035	915,426	-		915,426	-		915,426	756,345	159,081
11	Bracebridge Sewage Treatment Plant (2019 Balloon Payment)	2024-2029	2,385,378	-		2,385,378	-		2,385,378	1,970,852	414,526
12	Bracebridge Sewage Treatment Plant (2021 Balloon Payment)	2024-2036	4,442,439	-		4,442,439	-		4,442,439	3,670,441	771,998
	System Expansion										
13	BB Trunk Main from Inveraray Crt to MR 118	2029-2038	3,875,000	1,937,500		1,937,500	1,937,500		-	-	-
14	BB Trunk Main Sellens N	2029-2038	1,740,000	870,000		870,000	870,000		-	-	-
15	BB Trunk Main MR 4 from Meadow to Sellens	2029-2038	2,750,000	1,375,000		1,375,000	1,375,000		-	-	-
16	Baysville System Expansion - Brunel Rd.		1,350,000	-		1,350,000	-		1,350,000	1,115,400	234,600
17	HV North End Servicing	2029-2038	2,200,000	-		2,200,000	1,100,000		1,100,000	908,844	191,156
18	BB Lagoon Lane STP Headworks (Previously Unfunded)		9,608,585	1,856,900		7,751,685	3,608,000		4,143,685	3,423,604	720,081

Table 5-7 (continued)
Infrastructure Costs covered in the D.C Calculation – Wastewater Services

Prj.No	Increased Service Needs Attributable to Anticipated Development 2024 to 2051	Timing (year)	Gross Capital Cost Estimate (2024$)	Post Period Benefit	Other Deductions	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
							Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 83%	Non-Residential Share 17%
	Pumping Station Large										
19	HV Ferguson Rd SPS Expansion	2030	2,800,000	-		2,800,000	-		2,800,000	2,313,422	486,578
20	HV Hodges Lane SPS Upgrade	2025	6,883,000	-		6,883,000	-		6,883,000	5,686,886	1,196,114
21	HV Hodges Lane SPS Expansion	2035	4,831,700	-		4,831,700	-		4,831,700	3,992,057	839,643
22	HV Twin Hodges PS Forcemain Future	2024	577,000	-		577,000	288,500		288,500	238,365	50,135
23	HV Coveside Dr SPS Expansion	2029-2038	6,039,500	6,039,500		-	-		-	-	-
24	HV Coveside Dr SPS Forcemain	2029-2038	2,588,300	2,588,300		-	-		-	-	-
25	GH Taboo SPS Expansion	2029-2038	5,176,800	51,900		5,124,900	-		5,124,900	4,234,305	890,595
26	HV Twin Hodges SPS Forcemain Future	2028	3,067,600	-		3,067,600	1,533,800		1,533,800	1,267,259	266,541
	Pumping Station Small										
27	BB Ridge Valley SPS		105,900	-		105,900	63,500		42,400	35,032	7,368
28	Baysville System Expansion - Brunel Rd.	2029-2038	750,000	-		750,000	-		750,000	619,666	130,334
29	BB SPS Upgrades for Hospital and Additional Development in Catchment	2028	3,280,000	-		3,280,000	-		3,280,000	2,710,008	569,992
30	BB Ridge Valley SPS	2029-2038	120,800	-		120,800	72,500		48,300	39,907	8,393
	Treatment Expansion										
31	GH WWTP Expansion	2029-2038	34,511,600	345,700		34,165,900	-		34,165,900	28,228,617	5,937,283
32	Port Severn WWTP Expansion	2029-2038	12,300,000	-		12,300,000	-		12,300,000	10,162,530	2,137,470
33	Port Carling WWTP Expansion	2029	12,000,000	-		12,000,000	-		12,000,000	9,914,664	2,085,336
34	BB WWTP Expansion EA & Design	2029-2038	1,550,000	-		1,550,000	-		1,550,000	1,280,644	269,356
35	HV GP Upgrade/Expansion Future	2028	7,892,000	-		7,892,000	-		7,892,000	6,520,544	1,371,456

Table 5-7 (continued)
Infrastructure Costs covered in the D.C Calculation – Wastewater Services

Prj.No	Increased Service Needs Attributable to Anticipated Development 2024 to 2051	Timing (year)	Gross Capital Cost Estimate (2024$)	Post Period Benefit	Other Deductions	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
							Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 83%	Non-Residential Share 17%
	Mountview/Golden Pheasant										
36	HV Forcemain from MV to GP & SPS	2026	55,460,506	-		55,460,506	33,276,300		22,184,206	18,329,078	3,855,128
37	HV GP Upgrade to Receive MV	2026	29,193,793	-		29,193,793	26,274,400	465,700	2,453,693	2,027,295	426,398
	Other Projects										
38	DMM SCADA Upgrades Future	2026	2,450,000	-		2,450,000	1,960,000		490,000	404,849	85,151
39	DMM 5 Year Model Update/Calibration	2026	250,000	-		250,000	-		250,000	206,555	43,445
	Previously Unfunded Amounts		484,477	-		484,477	-		484,477	400,286	84,191
	Total		**225,671,928**	**15,064,800**	**-**	**210,607,128**	**72,359,500**	**465,700**	**137,781,928**	**113,838,456**	**23,943,472**

Table 5-8
Infrastructure Costs covered in the D.C Calculation – Water Services

Prj.No	Increased Service Needs Attributable to Anticipated Development 2024 to 2051	Timing (year)	Gross Capital Cost Estimate (2024$)	Post Period Benefit	Other Deductions	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
							Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 83%	Non-Residential Share 17%
	Existing Debt										
1	Gravenhurst Water Tower Principal	2024-2029	207,780	-		207,780	-		207,780	171,672	36,108
	Distribution										
2	BB North West Expansions/Improvements	2029-2038	7,500,000	-		7,500,000	-		7,500,000	6,196,665	1,303,335
3	Baysville System Expansion - Brunel Rd.	2029-2038	3,750,000	-		3,750,000	-		3,750,000	3,098,332	651,668
4	GH Brydon Bay Loop - Gravenhurst	2029-2038	1,639,400	-		1,639,400	819,700		819,700	677,254	142,446
	Treatment										
5	BB WTP Expansion	2029-2038	34,511,600	34,511,600		-	-		-	-	-
6	GH WTP Expansion	2029-2038	14,295,300	14,295,300		-	-		-	-	-
7	Port Carling WTP Expansion	2028	15,000,000	-		15,000,000	-		15,000,000	12,393,330	2,606,670
8	Port Severn WTP Expansion	2028	12,500,000	-		12,500,000	-		12,500,000	10,327,775	2,172,225
9	HV WTP Expansion	2029-2038	30,080,100	10,378,400		19,701,700	-		19,701,700	16,277,977	3,423,723
	Reservoir										
10	BAYS Water Tower	2027-2028	5,500,000	-		5,500,000	2,750,000		2,750,000	2,272,110	477,890
11	Baysville System Expansion - Brunel Boost	2029-2038	350,000	-		350,000	-		350,000	289,178	60,822
12	PS Water Tower	2025-2026	5,500,000	-		5,500,000	2,750,000		2,750,000	2,272,110	477,890
	Other Projects										
13	DMM SCADA Upgrades Future	2024-2038	2,363,100	-		2,363,100	1,890,500		472,600	390,473	82,127
14	DMM 5 Year Model Update/Calibration	2026	250,000	-		250,000	-		250,000	206,555	43,445
	Reserve Fund Adjustment								(3,577,256)	(2,955,607)	(621,649)
	Total		**133,447,280**	**59,185,300**	**-**	**74,261,980**	**8,210,200**	**-**	**62,474,524**	**51,617,824**	**10,856,700**

Chapter 6
D.C. Calculation

6. D.C. Calculation

This chapter presents the D.C. calculations for the growth-related capital costs identified in Chapter 5. Table 6-1 calculates the proposed District-wide D.C.s to be imposed on anticipated development in the District over the 10-year forecast period. Table 6-2 calculates the proposed District-wide D.C.s to be imposed on anticipated development in the District over the 20-year forecast period. Table 6-3 calculates the proposed area-specific D.C.s to be imposed on anticipated development in the rural area over the 27-year forecast period. Table 6-4 calculates the proposed area-specific D.C.s to be imposed on anticipated development in the urban area over the 27-year forecast period.

The calculation for residential development and commercial accommodations is generated on a per capita basis and is based upon four forms of housing types (single and semi-detached, apartments 2+ bedrooms, bachelor and 1-bedroom apartments, and all other multiples). The non-residential D.C.s have been calculated on a per square foot of gross floor area basis for non-residential development.

The D.C. eligible costs for each service component are provided in Chapter 5 for all municipal services, based on their proposed capital programs.

For the residential and commercial accommodation calculations, the total cost is divided by the population associated with new units to determine the per capita amount. The eligible-D.C. cost calculations set out in Chapter 5 are based on the forecast new unit population less any decline in the existing population, where applicable. The cost per capita is then multiplied by the average occupancy of the new units (Appendix A, Schedule 4) to calculate the charges in Table 6-1, Table 6-2, Table 6-3, and Table 6-4.

With respect to non-residential development, the total costs in the uniform charge allocated to non-residential development (based on need for service) have been divided by the anticipated development over the respective planning periods to calculate a cost per sq.ft. of G.F.A.

Table 6-5 summarizes the calculated schedule of charges, reflecting the maximum D.C.s by residential dwelling and commercial accommodation unit type and non-residential G.F.A. for municipal-wide and area-specific services.

Table 6-6 and Table 6-7 compare the existing charges to the charges proposed for a single detached residential dwelling unit and per square foot of G.F.A. for non-residential development, respectively.

In total, the proposed charge for a single detached dwelling unit would decrease by 7% (- $391) in the rural area and would increase by 33% (+ $5,487) in the urban area.

For non-residential development, the proposed D.C. in the rural area would increase by 340% (+ $1.60 per sq.ft. of G.F.A.) relative to the current charge. In the urban area, the proposed D.C. would increase by 432% (+ $9.55 per sq.ft. of G.F.A.) relative to the current charge.

Table 6-1
District-wide Services D.C Calculation
2024-2034

SERVICE/CLASS	2024$ D.C.-Eligible Cost		2024$ D.C.-Eligible Cost	
	Residential	Non-Residential	S.D.U.	per sq.ft.
	$	$	$	$
1. Ambulance Services	1,434,812	159,424	244	0.07
2. Services Related to Long-term Care	1,546,650	0	263	-
3. Waste Diversion Services	1,199,518	63,133	204	0.03
4. Transit Services	46,021	11,505	8	-
TOTAL	**$4,227,002**	**$234,061**	**$719**	**0.10**
D.C.-Eligible Capital Cost	$4,227,002	$234,061		
10-Year Gross Population/GFA Growth (sq.ft.)	14,037	2,370,000		
Cost Per Capita/Non-Residential GFA (sq.ft.)	**$301.13**	**$0.10**		
By Residential Unit Type **P.P.U.**				
Single and Semi-Detached Dwelling 2.389	$719			
Other Multiples 1.818	$547			
Apartments - 2 Bedrooms + 1.923	$579			
Apartments - Bachelor and 1 Bedroom 1.260	$379			

Table 6-2
District-wide Services D.C Calculation
2024-2044

SERVICE/CLASS	2024$ D.C.-Eligible Cost		2024$ D.C.-Eligible Cost	
	Residential	Non-Residential	S.D.U.	per sq.ft.
	$	$	$	$
5. Services Related to a Highway	38,055,750	6,715,721	3,221	1.82
TOTAL	**$38,055,750**	**$6,715,721**	**$3,221**	**$1.82**
D.C.-Eligible Capital Cost	$38,055,750	$6,715,721		
20-Year Gross Population/GFA Growth (sq.ft.)	28,230	3,683,600		
Cost Per Capita/Non-Residential GFA (sq.ft.)	**$1,348.06**	**$1.82**		
By Residential Unit Type **P.P.U.**				
Single and Semi-Detached Dwelling 2.389	$3,221			
Other Multiples 1.818	$2,451			
Apartments - 2 Bedrooms + 1.923	$2,592			
Apartments - Bachelor and 1 Bedroom 1.260	$1,699			

Table 6-3
Area-Specific Services D.C Calculation – Rural Area
2024-2051

SERVICE/CLASS	2024$ D.C.-Eligible Cost		2024$ D.C.-Eligible Cost	
	Residential	Non-Residential	S.D.U.	per sq.ft.
	$	$	$	$
6. Septage Services	7,011,174	181,016	999	0.15
TOTAL	**$7,011,174**	**$181,016**	**$999**	**$0.15**
D.C.-Eligible Capital Cost	$7,011,174	$181,016		
27-Year Gross Population/GFA Growth (sq.ft.)	16,759	1,221,300		
Cost Per Capita/Non-Residential GFA (sq.ft.)	**$418.35**	**$0.15**		
By Residential Unit Type **P.P.U.**				
Single and Semi-Detached Dwelling 2.389	$999			
Other Multiples 1.818	$761			
Apartments - 2 Bedrooms + 1.923	$804			
Apartments - Bachelor and 1 Bedroom 1.260	$527			

Table 6-4
Area-Specific Services D.C Calculation – Urban Area
2024-2051

SERVICE/CLASS	2024$ D.C.-Eligible Cost		2024$ D.C.-Eligible Cost	
	Residential	Non-Residential	S.D.U.	per sq.ft.
	$	$	$	$
7. Wastewater Services	113,838,456	23,943,472	12,607	6.77
8. Water Services	51,617,824	10,856,700	5,717	3.07
TOTAL	**$165,456,280**	**$34,800,172**	**$18,324**	**$9.84**
D.C.-Eligible Capital Cost	$165,456,280	$34,800,172		
27-Year Gross Population/GFA Growth (sq.ft.)	21,572	3,536,600		
Cost Per Capita/Non-Residential GFA (sq.ft.)	**$7,669.96**	**$9.84**		
By Residential Unit Type **P.P.U.**				
Single and Semi-Detached Dwelling 2.389	$18,324			
Other Multiples 1.818	$13,944			
Apartments - 2 Bedrooms + 1.923	$14,749			
Apartments - Bachelor and 1 Bedroom 1.260	$9,664			

Table 6-5
Calculated Schedule of D.C. Charges

Service/Class of Service	RESIDENTIAL & COMMERCIAL ACCOMMODATION				NON-RESIDENTIAL
	Single and Semi-Detached Dwelling	Other Multiples	Apartments - 2 Bedrooms +	Apartments - Bachelor and 1 Bedroom	(per sq.ft. of Gross Floor Area)
Municipal Wide Services/Class of Service:					
Services Related to a Highway	3,221	2,451	2,593	1,699	1.82
Ambulance Services	244	186	196	129	0.07
Services Related to Long-term Care	263	200	212	139	0.00
Waste Diversion Services	204	155	164	108	0.03
Transit Services	8	6	6	4	0.00
Total Municipal Wide Services/Class of Services	**3,940**	**2,998**	**3,171**	**2,079**	**1.92**
Rural Services					
Septage Services	999	760	804	527	0.15
Total Rural Services	**999**	**760**	**804**	**527**	**0.15**
Urban Services					
Wastewater Services	12,607	9,594	10,148	6,649	6.77
Water Services	5,717	4,351	4,602	3,015	3.07
Total Urban Services	**18,324**	**13,945**	**14,750**	**9,664**	**9.84**
GRAND TOTAL RURAL AREA	**4,939**	**3,758**	**3,975**	**2,606**	**2.07**
GRAND TOTAL URBAN AREA	**22,264**	**16,943**	**17,921**	**11,743**	**11.76**

Table 6-6
Comparison of Current and Proposed Residential (Single Detached) D.C.s

Service/Class of Service	Current	Calculated	Difference (Calculated vs. Current)
Municipal Wide Services/Classes:			
Services Related to a Highway	$ 4,905	$ 3,221	$ (1,684)
Ambulance Services	$ -	$ 244	$ 244
Services Related to Long-term Care	$ -	$ 263	$ 263
Waste Diversion Services	$ -	$ 204	$ 204
Transit Services	$ -	$ 8	$ 8
Police Services	$ -	$ -	$ -
Growth-related Studies	$ -	$ -	$ -
Total Municipal Wide Services/Classes	**$ 4,905**	**$ 3,940**	**$ (965)**
Rural Services:			
Septage Services	$ 425	$ 999	$ 574
Total Rural Services	**$ 425**	**$ 999**	**$ 574**
Urban Services:			
Wastewater Services	$ 8,193	$ 12,607	$ 4,414
Water Services	$ 3,679	$ 5,717	$ 2,038
Total Urban Services	**$ 11,872**	**$ 18,324**	**$ 6,452**
Grand Total - Rural Area	**$ 5,330**	**$ 4,939**	**$ (391)**
Grand Total - Urban Area	**$ 16,777**	**$ 22,264**	**$ 5,487**

Table 6-7
Comparison of Current and Proposed Non-Residential D.C. (per sq.ft. of G.F.A.)

Service/Class of Service	Current	Calculated	Difference (Calculated vs. Current)
Municipal Wide Services/Classes:			
Services Related to a Highway	$ 0.24	$ 1.82	$ 1.58
Ambulance Services	$ -	$ 0.07	$ 0.07
Services Related to Long-term Care	$ -	$ -	$ -
Waste Diversion Services	$ -	$ 0.03	$ 0.03
Transit Services	$ -	$ -	$ -
Police Services	$ -	$ -	$ -
Growth-related Studies	$ -	$ -	$ -
Total Municipal Wide Services/Classes	**$ 0.24**	**$ 1.92**	**$ 1.68**
Rural Services:			
Septage Services	$ 0.23	$ 0.15	$ (0.08)
Total Rural Services	**$ 0.23**	**$ 0.15**	**$ (0.08)**
Urban Services:			
Wastewater Services	$ 1.00	$ 6.77	$ 5.77
Water Services	$ 0.97	$ 3.07	$ 2.10
Total Urban Services	**$ 1.97**	**$ 9.84**	**$ 7.87**
Grand Total - Rural Area	**$ 0.47**	**$ 2.07**	**$ 1.60**
Grand Total - Urban Area	**$ 2.21**	**$ 11.76**	**$ 9.55**

Chapter 7
D.C. Policy Recommendations and D.C. By-law Rules

7. D.C. Policy Recommendations and D.C. By-law Rules

7.1 Introduction

This chapter outlines the D.C. policy recommendations and by-law rules.

Subsection 5 (1), paragraph 9 of the D.C.A. states that rules must be developed:

> "to determine if a development charge is payable in any particular case and to determine the amount of the charge, subject to the limitations set out in subsection 6."

Paragraph 10 of the section goes on to state that the rules may provide for exemptions, phasing in and/or indexing of D.C.s.

Subsection 5 (6) establishes the following restrictions on the rules:

- the total of all D.C.s that would be imposed on anticipated development must not exceed the capital costs determined under subsection 5 (1) 2-7 for all services involved;
- if the rules expressly identify a type of development, they must not provide for it to pay D.C.s that exceed the capital costs that arise from the increase in the need for service for that type of development; however, this requirement does not relate to any particular development; and
- if the rules provide for a type of development to have a lower D.C. than is allowed, the rules for determining D.C.s may not provide for any resulting shortfall to be made up via other development.

With respect to "the rules," section 6 states that a D.C. by-law must expressly address the matters referred to above in subsection 5 (1) paragraphs 9 and 10, as well as how the rules apply to the redevelopment of land.

The rules provided give consideration for the recent amendments to the D.C.A. as summarized in section 1.3. However, these policies are provided for Council's consideration and may be refined prior to adoption of the by-law.

7.2 D.C. By-law Structure

It is recommended that:

- the District impose a District-wide D.C. calculation for all municipal services, except for septage services, wastewater services, and water services;
- the District impose D.C.s for septage services in the rural areas only;
- the District impose D.C.s for wastewater and water services in the water and wastewater serviced areas only; and
- one municipal D.C. by-law be used for all services.

7.3 D.C. By-law Rules

The following sets out the recommended rules governing the calculation, payment, and collection of D.C.s in accordance with section 6 of the D.C.A.

It is recommended that the following provides the basis for the D.C.s:

7.3.1 Payment in any Particular Case

In accordance with the D.C.A., subsection 2 (2), a D.C. be calculated, payable and collected where the development requires one or more of the following:

(a) the passing of a zoning by-law or of an amendment to a zoning by-law 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.

7.3.2 Determination of the Amount of the Charge

The following conventions be adopted:

1) Costs allocated to residential uses and commercial accommodation uses will be assigned to different types of dwelling units/commercial accommodation units based on the average occupancy for each housing type constructed during the previous decade. Costs allocated to non-residential uses will be assigned based on the amount of square feet of G.F.A. constructed for eligible uses (i.e., industrial, commercial, and institutional).
2) Costs allocated to residential and non-residential uses are based upon a number of conventions, as may be suited to each municipal circumstance and are summarized in Chapter 5.

7.3.3 Application to Redevelopment of Land (Demolition and Conversion)

If a development involves the demolition and replacement of a building or structure on the same site, or the conversion from one principal use to another, the developer shall be allowed a credit equivalent to:

- the number of dwelling units demolished/converted multiplied by the applicable residential D.C. in place at the time the D.C. is payable; and/or
- the G.F.A. of the building demolished/converted multiplied by the current non-residential D.C. in place at the time the D.C. is payable.

The demolition credit is allowed only if the land was improved by occupied structures and if the demolition permit related to the site was issued less than sixty (60) months prior to the issuance of a building permit.

No credit shall be given with respect to the redevelopment, conversions, demolition, or change of use of a building or structure or part thereof where the existing building or structure or part thereof would have been exempt from D.C.s in accordance with the active by-law. The credit can, in no case, exceed the amount of D.C.s that would otherwise be payable.

7.3.4 Exemptions (full or partial)

a) Statutory exemptions include the following:
    - Partial exemption for industrial building additions of up to and including 50% of the existing G.F.A. (defined in O. Reg. 82/98, section 1) of the building; for industrial building additions that exceed 50% of the existing G.F.A., only the

portion of the addition in excess of 50% is subject to D.C.s (subsection 4 (3) of the D.C.A.);

- Full exemption for buildings or structures owned by and used for the purposes of any municipality, local board, or Board of Education;
- Full exemption for additional residential development within or ancillary to existing buildings: development that results only in the enlargement of an existing dwelling unit, or that results only in the creation of up to two additional dwelling units (based on limits set out in subsection 2 (3.2) of the Act);
- Full exemption for additional residential development within or ancillary to new dwellings: development that includes the creation of up to two additional dwelling units (based on limits set out in subsection 2 (3.3) of the Act);
- Full exemption for the creation of the greater of one residential unit or 1% of the existing residential units in an existing rental residential building;
- Full exemption for a university in Ontario that receives direct, regular, and ongoing operating funding from the Government of Ontario;
- Full exemption for affordable units;
- Full exemption for attainable units, (in effect on a day to be named by proclamation of the Lieutenant Governor);
- Full exemption for affordable inclusionary zoning units;
- Full exemption for non-profit housing developments; and
- Partial exemption through a discount for rental housing units based on bedroom size as prescribed (i.e., three or more bedrooms - 25% discount, two bedrooms - 20% discount, and all others - 15% discount).

b) Non-statutory exemptions included for consideration in the draft by-law include:

- The development of a non-residential farm building or structure;
- The development of a cemetery and burial sites exempt from taxation under section 3 of the *Assessment Act*, R.S.O. 1990, c. A.31, as amended;
- Buildings or structures owned by a hospital approved as a public hospital under the *Public Hospitals Act*, R.S.O. 1990, c. P.40 when used for public hospital services; and
- Long term care homes.

7.3.5 Timing of Collection

The D.C.s for all services and classes are payable upon issuance of a building permit for each dwelling unit, building, or structure, subject to early or late payment agreements entered into by the District and an owner under section 27 of the D.C.A.

Rental housing and institutional developments will pay D.C.s in six equal annual payments commencing at occupancy. Moreover, the D.C. amount for all developments occurring within two (2) years of a Site Plan or Zoning By-law Amendment planning approval (for applications submitted after January 1, 2020 and approved before June 7, 2024), shall be determined based on the D.C. in effect on the day of the applicable Site Plan or Zoning By-law Amendment application was deemed complete. The D.C. amount for all developments occurring within eighteen (18) months of a Site Plan or Zoning By-law Amendment planning approval (for applications submitted after January 1, 2020 and approved after June 6, 2024), shall be determined based on the D.C. in effect on the day of the applicable Site Plan or Zoning By-law Amendment application.

Installment payments and payments determined at the time of Site Plan or Zoning By-law Amendment application are subject to annual interest charges. The interest rate the District can impose is governed by the District's Development Charges Interest Rate Policy.

7.3.6 Indexing

Indexing of the D.C.s shall be implemented on a mandatory basis annually on January 1st of each year, in accordance with the Statistics Canada Quarterly, Non-Residential Building Construction Price Index for Toronto (currently Table 18-10-0276-02) for the most recent year-over-year period.

7.3.7 D.C Spatial Applicability

The D.C.A. historically has provided the opportunity for a municipality to impose municipal-wide charges or area specific charges. Subsections 2 (7) and 2 (8) of the D.C.A. provide that a D.C. by-law may apply to the entire municipality or only part of it and more than one D.C. by-law may apply to the same area. The D.C.A. now requires municipalities to consider the application of municipal-wide and area-specific D.C.s. Subsection 10 (2), clause (c.1) requires Council to consider the use of more than one D.C. by-law to reflect different needs from services in different areas. Most

municipalities in Ontario have established uniform, municipal-wide D.C.s. When area-specific charges are used, it is generally to underpin master servicing and front-end financing arrangements for more localized capital costs.

Based on the foregoing and historical practice in the District, it is proposed that uniform District-wide D.C.s for all services excluding septage services, wastewater services, and water services be imposed. Septage services, as well as wastewater and water services D.C.s, will continue to be imposed on an area-specific basis for development in the rural areas and wastewater/water serviced areas, respectively.

7.4 Other D.C. By-law Provisions

It is recommended that:

7.4.1 Categories of Services for Reserve Fund and Credit Purposes

It is recommended that the District's D.C. collections be contributed into eight (8) separate reserve funds, including:

- Services Related to a Highway;
- Ambulance Services;
- Services related to Long-term Care;
- Waste Diversion Services;
- Transit Services;
- Septage Services;
- Wastewater Services; and
- Water Services.

7.4.2 By-law In-force Date

It is proposed that the new D.C. by-laws will come into force on January 1, 2025.

7.4.3 Minimum Interest Rate Paid on Refunds and Charged for Inter-Reserve Fund Borrowing

The minimum interest rate is the Bank of Canada rate on the day on which the by-laws come into force (as per section 11 of O. Reg. 82/98).

7.5 Other Recommendations

It is recommended that Council:

"Whenever appropriate, request that grants, subsidies and other contributions be clearly designated by the donor as being to the benefit of existing development or new development, as applicable;"

"Adopt the assumptions contained herein as an 'anticipation' with respect to capital grants, subsidies, and other contributions;"

"Adopt the D.C. approach to calculate the charges on a uniform municipal-wide basis for all services, except for septage services which will be imposed in the rural areas, and water and wastewater services which will be imposed in the urban serviced areas;"

"Approve the capital project listing set out in Chapter 5 of the D.C. Background Study dated July 18, 2024, subject to further annual review during the capital budget process;"

"Approve the D.C. Background Study dated July 18, 2024;"

"Determine that no further public meeting is required;" and

"Approve the D.C. By-law as set out in Appendix F."

Chapter 8
By-law Implementation

8. By-law Implementation

8.1 Public Consultation Process

8.1.1 Introduction

This chapter addresses the mandatory, formal public consultation process (section 8.1.2), as well as the optional, informal consultation process (section 8.1.3). The latter is designed to seek the co-operation and participation of those involved, in order to produce the most suitable policy. Section 8.2 addresses the anticipated impact of the D.C. on development from a generic viewpoint.

8.1.2 Public Meeting of Council

Section 12 of the D.C.A. indicates that before passing a D.C. by-law, Council must hold at least one public meeting, giving at least 20 clear days' notice thereof, in accordance with the Regulation. Council must also ensure that the proposed by-law and background report are made available to the public at least two weeks prior to the (first) meeting.

Any person who attends such a meeting may make representations related to the proposed by-law.

If a proposed by-law is changed following such a meeting, Council must determine whether a further meeting (under this section) is necessary (i.e., if the proposed by-law which is proposed for adoption has been changed in any respect, Council should formally consider whether an additional public meeting is required, incorporating this determination as part of the final by-law or associated resolution. It is noted that Council's decision, once made, is final and not subject to review by a Court or the Ontario Land Tribunal (O.L.T.) (formerly the Local Planning Appeal Tribunal).

8.1.3 Other Consultation Activity

There are three broad groupings of the public who are generally the most concerned with municipal D.C. policy:

1. The first grouping is the residential development community, consisting of land developers and builders, who are typically responsible for generating the majority

of the D.C. revenues. Others, such as realtors, are directly impacted by D.C. policy. They are, therefore, potentially interested in all aspects of the charge, particularly the quantum by unit type, projects to be funded by the D.C. and the timing thereof, and municipal policy with respect to development agreements, D.C. credits and front-ending requirements.

2. The second public grouping embraces the public at large and includes taxpayer coalition groups and others interested in public policy.
3. The third grouping is the industrial/commercial/institutional/primary development sector, consisting of land developers and major owners or organizations with significant construction plans, such as hotels, entertainment complexes, shopping centres, offices, industrial buildings, institutional buildings, and buildings on agricultural lands. Also involved are organizations such as Industry Associations, the Chamber of Commerce, the Board of Trade, and the Economic Development Agencies, who are all potentially interested in Municipal D.C. policy. Their primary concern is frequently with the quantum of the charge, gross floor area exclusions such as basements, mechanical or indoor parking areas, or exemptions and phase-in or capping provisions in order to moderate the impact.

8.2 Anticipated Impact of the Charge on Development

The establishment of sound D.C. policy often requires the achievement of an acceptable balance between two competing realities. The first is that high non-residential D.C.s can, to some degree, represent a barrier to increased economic activity and sustained industrial/commercial growth, particularly for capital intensive uses. Also, in many cases, increased residential D.C.s can ultimately be expected to be recovered via housing prices and can impact project feasibility in some cases (e.g. rental apartments).

On the other hand, D.C.s or other municipal capital funding sources need to be obtained in order to help ensure that the necessary infrastructure and amenities are installed. The timely installation of such works is a key initiative in providing adequate service levels and in facilitating strong economic growth, investment, and wealth generation.

8.3 Implementation Requirements

8.3.1 Introduction

Once the District has calculated the charge, prepared the complete background study, carried out the public process and passed a new by-law, the emphasis shifts to implementation matters. These include notices, potential appeals and complaints, credits, front-ending agreements, subdivision agreement conditions and finally the collection of revenues and funding of projects.

The sections that follow present an overview of the requirements in each case.

8.3.2 Notice of Passage

In accordance with section 13 of the D.C.A., when a D.C. by-law is passed, the District Clerk shall give written notice of the passing and of the last day for appealing the by-law (the day that is 40 days after the day it was passed). Such notice must be given no later than 20 days after the day the by-law is passed (i.e., as of the day of newspaper publication or the mailing of the notice).

Section 10 of O. Reg. 82/98 further defines the notice requirements which are summarized as follows:

- notice may be given by publication in a newspaper which is (in the Clerk's opinion) of sufficient circulation to give the public reasonable notice, or by personal service, fax, or mail to every owner of land in the area to which the by-law relates, or by posting on the municipality's website if, in the clerk's opinion, a newspaper as described above does not exist;
- subsection 10 (4) lists the persons/organizations who must be given notice; and
- subsection 10 (5) lists the eight items that the notice must cover.

8.3.3 By-law Pamphlet

In addition to the "notice" information, the District must prepare a "pamphlet" explaining each D.C. by-law in force, setting out:

- a description of the general purpose of the D.C.s;

- the "rules" for determining if a charge is payable in a particular case and for determining the amount of the charge;
- the services to which the D.C.s relate; and
- a description of the general purpose of the Treasurer's statement and where it may be received by the public.

Where a by-law is not appealed to the O.L.T., the pamphlet must be made available within 60 days after the by-law comes into force. Later dates apply to appealed by-laws.

The District must give one copy of the most recent pamphlet without charge, to any person who requests one.

8.3.4 Appeals

Sections 13 to 19 of the D.C.A. set out the requirements relative to making and processing a D.C. by-law appeal and O.L.T. hearing in response to an appeal. Any person or organization may appeal a D.C. by-law to the O.L.T. by filing a notice of appeal with the District Clerk, setting out the objection to the by-law and the reasons supporting the objection. This must be done by the last day for appealing the by-law, which is 40 days after the by-law is passed.

The District is conducting a public consultation process in order to address the issues that come forward as part of that process, thereby avoiding or reducing the need for an appeal to be made.

8.3.5 Complaints

A person required to pay a D.C., or his agent, may complain to the Council imposing the charge that:

- the amount of the charge was incorrectly determined;
- the reduction to be used against the D.C. was incorrectly determined; or
- there was an error in the application of the D.C.

Sections 20 to 25 of the D.C.A. set out the requirements that exist, including the fact that a complaint may not be made later than 90 days after a D.C. (or any part of it) is payable. A complainant may appeal the decision of Council to the O.L.T.

8.3.6 Credits

Sections 38 to 41 of the D.C.A. set out a number of credit requirements, which apply where a municipality agrees to allow a person to perform work in the future that relates to a service in the D.C. by-law.

These credits would be used to reduce the amount of D.C.s to be paid. The value of the credit is limited to the reasonable cost of the work which does not exceed the average level of service. The credit applies only to the service to which the work relates unless the municipality agrees to expand the credit to other services for which a D.C. is payable.

8.3.7 Front-Ending Agreements

The District and one or more landowners may enter into a front-ending agreement that provides for the costs of a project that will benefit an area in the District to which the D.C. by-law applies. Such an agreement can provide for the costs to be borne by one or more parties to the agreement who are, in turn, reimbursed in future by persons who develop land defined in the agreement.

Part III of the D.C.A. (sections 44 to 58) addresses front-ending agreements and removes some of the obstacles to their use which were contained in the *Development Charges Act, 1989*. Accordingly, the District assesses whether this mechanism is appropriate for its use, as part of funding projects prior to District funds being available.

8.3.8 Severance and Subdivision Agreement Conditions

Section 59 of the D.C.A. prevents a municipality from imposing directly or indirectly, a charge related to development or a requirement to construct a service related to development, by way of a condition or agreement under section 51 or section 53 of the *Planning Act*, except for:

- "local services, related to a plan of subdivision or within the area to which the plan relates, to be installed or paid for by the owner as a condition of approval under section 51 of the *Planning Act*;" and
- "local services to be installed or paid for by the owner as a condition of approval under section 53 of the *Planning Act*."

It is also noted that subsection 59 (4) of the D.C.A. requires that the municipal approval authority for a draft plan of subdivision under subsection 51 (31) of the *Planning Act*, use its power to impose conditions to ensure that the first purchaser of newly subdivided land is informed of all the D.C.s related to the development, at the time the land is transferred.

In this regard, if the municipality in question is a commenting agency, in order to comply with subsection 59 (4) of the D.C.A. it would need to provide to the approval authority information regarding the applicable municipal D.C.s related to the site.

If the District is an approval authority for the purposes of section 51 of the *Planning Act*, it would be responsible to ensure that it collects information from all entities that can impose a D.C.

The most effective way to ensure that purchasers are aware of this condition would be to require it as a provision in a registered subdivision agreement, so that any purchaser of the property would be aware of the charges at the time the title was searched prior to closing a transaction conveying the lands.

Appendices

Appendix A
Background Information on Residential and Non-Residential Growth Forecast

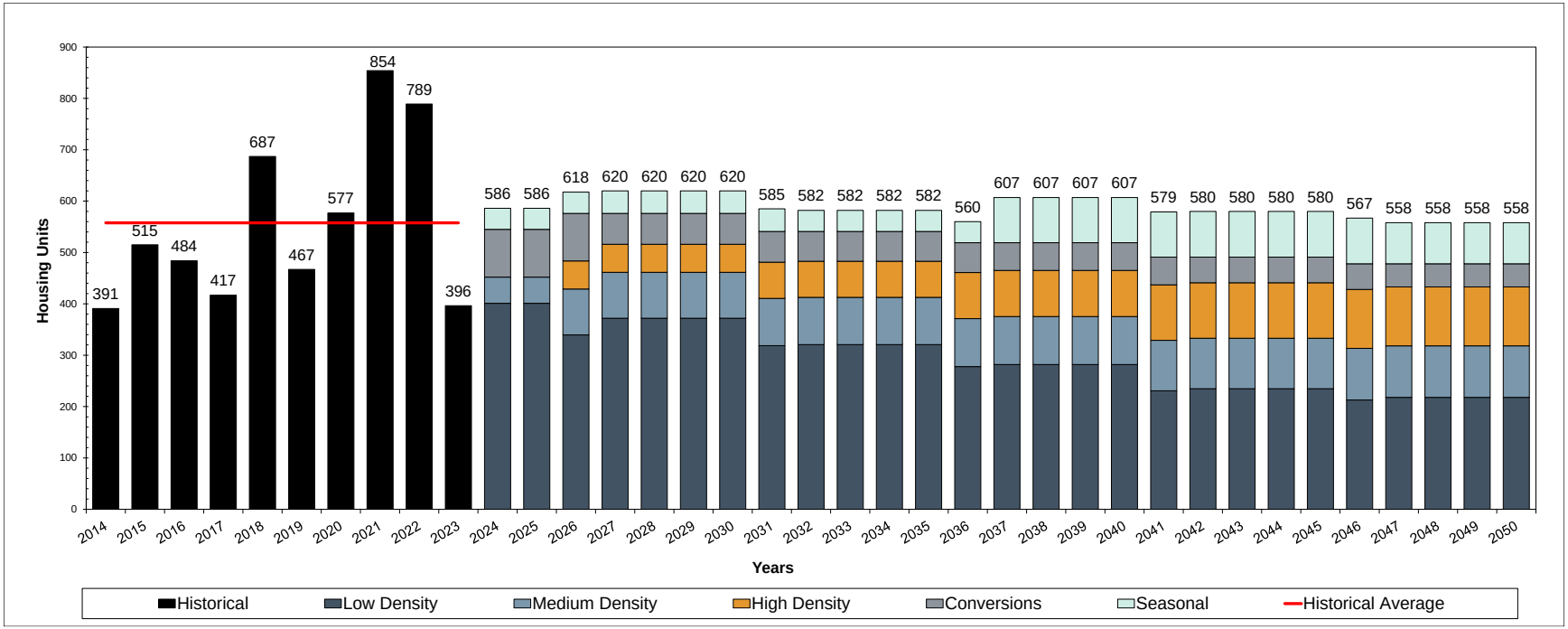
Schedule 1
District Municipality of Muskoka
Residential Growth Forecast Summary

	Year	Population (Including Census undercount)[1]	Excluding Census Undercount					Housing Units												Persons Per Unit (P.P.U.) with undercount	Person Per Unit (P.P.U.): without undercount
			Population	Institutional Population	Population Excluding Institutional Population	Seasonal Population	Total Permanent & Seasonal Population	Singles & Semi-Detached	Conversions	Singles, Semi-Detached, & Conversions	Multiple Dwellings[2]	Apartments[3]	Other	Total Households	Total Households with Conversions	Seasonal Households	Resort-Related Households	Total Households with Seasonal	Equivalent Institutional Households		
		A	B	C	D = B - C	E	F = B + E	G	H	I = G + H	J	K	L	M =G + J + K + L	N = I + J + K + L	O	P	Q = N + O + P		R = A / N	S = B / N
Historical	*Mid-2011*	60,941	59,220	2,187	57,033	82,414	141,634	20,597		20,597	1,146	2,199	208	24,150	24,150	22,155		46,305	1,988	2.523	2.452
	Mid-2016	62,383	60,391	2,274	58,117	81,907	142,298	21,365		21,365	1,325	2,450	210	25,350	25,350	22,879		48,229	2,067	2.461	2.382
	Mid-2021	68,609	66,461	2,099	64,362	81,543	148,004	24,115		24,115	1,510	2,660	215	28,500	28,500	22,067		50,567	1,908	2.407	2.332
Forecast	*Mid-2024*	71,930	69,659	2,198	67,461	81,992	151,651	24,982	362	25,344	1,853	3,127	215	30,178	30,539	22,100	90	52,730	1,998	2.355	2.281
	Mid-2034	82,670	80,060	2,522	77,538	83,540	163,600	28,690	938	29,628	2,678	3,612	215	35,194	36,132	22,178	314	58,625	2,293	2.288	2.216
	Mid-2044	92,280	89,367	2,816	86,551	86,412	175,779	31,444	1,474	32,919	3,623	4,526	215	39,808	41,282	22,259	974	64,516	2,560	2.235	2.165
	Mid-2051	99,100	95,968	3,031	92,938	88,516	184,484	33,003	1,799	34,803	4,322	5,315	215	42,855	44,654	22,338	1,645	68,637	2,755	2.219	2.149
Incremental	**Mid-2011 to Mid-2016**	1,442	1,171	646	1,084	-507	664	768		768	179	251	2	1,200	1,200	724		1,924	79		
	Mid-2016 to Mid-2021	6,226	6,070	-175	6,245	-364	5,706	2,750		2,750	185	210	5	3,150	3,150	-812		2,338	-159		
	Mid-2021 to Mid-2024	3,321	3,198	99	3,099	449	3,647	867	362	1,229	343	467	0	1,678	2,039	33	90	2,163	90		
	Mid-2024 to Mid-2034	10,740	10,401	325	10,076	1,548	11,949	3,708	577	4,284	824	485	0	5,016	5,593	78	224	5,895	295		
	Mid-2024 to Mid-2044	20,350	19,708	618	19,090	4,420	24,128	6,462	1,113	7,575	1,770	1,398	0	9,630	10,743	159	884	11,786	562		
	Mid-2024 to Mid-2051	27,170	26,309	833	25,476	6,524	32,833	8,021	1,438	9,459	2,468	2,188	0	12,677	14,115	237	1,555	15,907	757		

[1] Population includes the Census undercount estimated at approximately 3.3% and has been rounded.
[2] Includes townhouses and apartments in duplexes.
[3] Includes bachelor, 1-bedroom, and 2-bedroom+ apartment units.

Notes:
Numbers may not add due to rounding.
Source: Derived from District of Muskoka Growth Strategy Study Update, 2024 by Watson & Associates Economists Ltd.

Figure 1
District Municipality of Muskoka
Annual Housing Forecast [1]



[1] Growth forecast represents calendar year.
Source: Historical housing activity derived from Statistics Canada building permit data for the District of Muskoka, 2014 to 2023.

Schedule 2a
District Municipality of Muskoka
Estimate of the Anticipated Amount, Type and Location of Residential Development for Which Development Charges can be Imposed

Development Location	Timing	Single & Semi-Detached	Multiples [1]	Apartments [2]	Total Residential Units	Gross Seasonal Units	Conversions	Net Seasonal Units	Net Seasonal Resort-Related Units	Total Units Including Seasonal and Conversions
		A	B	C	D = A + B + C	E	F	G	H	I = D +F + G + H
Bracebridge Town of Bracebridge	2024 - 2034	558	208	162	930	2	1	1	0	932
	2024 - 2044	1,110	445	325	1,885	5	3	2	0	1,890
	2024 - 2051	1,446	620	481	2,549	8	5	3	0	2,557
MacTier Township of Georgian Bay	2024 - 2034	9	6	0	16	19	19	0	0	35
	2024 - 2044	24	8	0	33	21	21	0	0	54
	2024 - 2051	28	10	0	36	21	21	0	0	57
Port Severn Township of Georgian Bay	2024 - 2034	217	34	38	286	51	51	0	0	337
	2024 - 2044	398	67	69	534	88	88	0	0	622
	2024 - 2051	510	87	90	687	108	108	0	0	795
Gravenhurst Town of Gravenhurst	2024 - 2034	404	125	269	798	90	19	6	66	911
	2024 - 2044	805	320	583	1,708	325	26	11	289	2,033
	2024 - 2051	1,060	500	805	2,369	687	37	13	631	3,056
Huntsville Town of Huntsville	2024 - 2034	507	447	145	1,099	9	2	2	0	1,081
	2024 - 2044	805	791	495	2,085	15	5	8	0	2,099
	2024 - 2051	925	1,009	861	2,795	17	5	10	0	2,810
Baysville Township of Lake of Bays	2024 - 2034	22	28	20	70	35	31	1	0	105
	2024 - 2044	53	55	47	155	40	36	4	0	195
	2024 - 2051	61	60	52	173	42	37	5	0	215
Bala Township of Muskoka Lakes	2024 - 2034	1	3	0	4	32	31	1	0	36
	2024 - 2044	3	12	0	15	36	35	1	0	51
	2024 - 2051	4	13	0	17	37	36	1	0	54
Port Carling Township of Muskoka Lakes	2024 - 2034	23	52	36	108	41	40	1	0	149
	2024 - 2044	44	150	66	260	49	48	1	0	309
	2024 - 2051	75	248	85	404	53	51	4	2	455
Urban Growth Centres	2024 - 2034	1,741	901	670	3,312	279	199	14	66	3,591
	2024 - 2044	3,242	1,846	1,585	6,673	579	264	29	289	7,255
	2024 - 2051	4,109	2,545	2,374	9,028	973	302	38	633	10,001
Remaining Rural Areas	2024 - 2034	1,782	0	0	1,782	1,745	1,031	185	529	3,527
	2024 - 2044	3,035	0	0	3,035	1,831	932	159	737	4,863
	2024 - 2051	3,727	0	0	3,727	2,340	1,219	199	922	6,067
Distict of Muskoka	2024 - 2034	3,523	901	670	5,094	2,024	1,230	199	595	7,118
	2024 - 2044	6,277	1,846	1,585	9,708	2,410	1,196	188	1,026	12,118
	2024 - 2051	7,836	2,545	2,374	12,755	3,313	1,521	237	1,555	16,068

[1] Includes townhouses and apartments in duplexes.
[2] Includes bachelor, 1-bedroom, and 2-bedroom+ apartment units.
Source: Derived from District of Muskoka Growth Strategy Study Update, 2024 by Watson & Associates Economists Ltd.

Schedule 2b
District Municipality of Muskoka
Estimate of the Anticipated Amount, Type and Location of Residential Development for Which Development Charges can be Imposed

Development Location	Timing	Gross Permanent Population in New Units	Existing Permanent Unit in Population Change	Permanent Net Population Increase	Permanent Population Increase from Seasonal-to-Permanent Conversions	Institutional Population	Net Seasonal population	Net Population Increase (Including Institutional, Conversion, and Seasonal Population)
		J	K	L = J + K	M	N	O	P = L + M + N + O
Bracebridge Town of Bracebridge	2024 - 2034	1,931	-398	1,533	5	52	6	1,596
	2024 - 2044	3,954	-759	3,195	10	96	9	3,310
	2024 - 2051	5,326	-864	4,462	12	128	13	4,615
MacTier Township of Georgian Bay	2024 - 2034	34	-16	18	44	1	0	63
	2024 - 2044	71	-32	39	49	3	0	91
	2024 - 2051	82	-36	46	49	5	0	100
Port Severn Township of Georgian Bay	2024 - 2034	627	-154	473	119	20	0	612
	2024 - 2044	1,177	-297	880	210	37	0	1,127
	2024 - 2051	1,513	-339	1,174	255	49	0	1,478
Gravenhurst Town of Gravenhurst	2024 - 2034	1,658	-445	1,213	41	41	132	1,427
	2024 - 2044	3,419	-784	2,635	62	89	511	3,297
	2024 - 2051	4,724	-946	3,778	91	135	1,092	5,096
Huntsville Town of Huntsville	2024 - 2034	2,470	-563	1,907	8	69	13	1,997
	2024 - 2044	4,837	-1,099	3,738	12	133	26	3,909
	2024 - 2051	6,361	-1,227	5,134	12	176	39	5,361
Baysville Township of Lake of Bays	2024 - 2034	136	-43	93	75	5	7	180
	2024 - 2044	297	-81	216	88	10	18	332
	2024 - 2051	336	-87	249	88	12	18	367
Bala Township of Muskoka Lakes	2024 - 2034	9	-72	-63	76	8	4	25
	2024 - 2044	30	-102	-72	84	10	4	26
	2024 - 2051	34	-107	-73	86	12	4	29
Port Carling Township of Muskoka Lakes	2024 - 2034	199	-201	-2	93	19	4	114
	2024 - 2044	479	-311	168	111	30	7	316
	2024 - 2051	753	-334	419	119	41	9	588
Urban Growth Centres	2024 - 2034	7,034	-1,855	5,179	465	221	164	6,029
	2024 - 2044	14,261	-3,467	10,794	625	416	572	12,410
	2024 - 2051	19,126	-3,928	15,198	712	559	1,175	17,644
Remaining Rural Areas	2024 - 2034	4,201	-147	4,054	827	104	935	5,920
	2024 - 2044	6,896	-421	6,474	1,819	203	3,224	11,721
	2024 - 2051	8,415	-1,258	7,157	2,411	273	5,348	15,190
Distict of Muskoka	2024 - 2034	11,235	-2,002	9,233	1,292	325	1,099	11,949
	2024 - 2044	21,157	-3,888	17,269	2,444	619	3,796	24,128
	2024 - 2051	27,541	-5,186	22,355	3,123	832	6,523	32,833

Source: Derived from District of Muskoka Growth Strategy Study Update, 2024 by Watson & Associates Economists Ltd.

Schedule 3
District Municipality of Muskoka
Current Year Growth Forecast
Mid-2021 to Mid-2024

			Population
Mid-2021 Population			148,004
Occupants of Permanent New Housing Units, Mid-2021 to Mid-2024	*Units (2)*	1,678	
	multiplied by P.P.U. (3)	2.291	
	gross population increase	3,843	3,843
	Conversion Units (2)	362	
	multiplied by P.P.U. (3)	2.493	
	gross population increase	902	902
Occupants of New Seasonal Units Mid-2021 to Mid-2024	*Net Seasonal Units (2)*	123	
	multiplied by P.P.U. (3)	3.640	
	gross population increase	448	448
Occupants of New Equivalent Institutional Units, Mid-2021 to Mid-2024	*Units*	90	
	multiplied by P.P.U. (3)	1.100	
	gross population increase	99	99
Total Units (Permanent & Seasonal)	*Units*	2,253	
	gross population increase	5,292	5,292
Decline in Housing Unit Occupancy, Mid-2021 to Mid-2024	*Units (4)*	28,500	
	multiplied by P.P.U. decline rate (5)	-0.058	
	total decline in population	-1,645	-1,645
Population Estimate to Mid-2024			151,651
Net Population Increase, Mid-2021 to Mid-2024			*3,647*

(1) 2021 population based on Statistics Canada Census unadjusted for Census undercount.

(2) Estimated residential units constructed, Mid-2021 to the beginning of the growth period assuming a six-month lag between construction and occupancy.

(3) Average number of persons per unit (P.P.U.) is assumed to be:

Structural Type	Persons Per Unit [1] (P.P.U.)	% Distribution of Estimated Units [2]	Weighted Persons Per Unit Average
Singles & Semi Detached	2.493	60%	1.502
Multiples (6)	2.032	17%	0.342
Apartments (7)	1.947	23%	0.446
Total		100%	2.291

[1] Based on 2021 Census custom database

[2] Based on building permit/completion activity

(4) 2021 households taken from Statistics Canada Census.

(5) Decline occurs due to aging of the population and family life cycle changes, lower fertility rates and changing economic conditions.

(6) Includes townhouses and apartments in duplexes.

(7) Includes bachelor, 1 bedroom and 2 bedroom+ apartments.

Note: Numbers may not add to totals due to rounding.

Schedule 4a
District Municipality of Muskoka
10-Year Growth Forecast
Mid-2024 to Mid-2034

			Population
Mid-2024 Population			151,651
Occupants of Permanent New Housing Units, Mid-2024 to Mid-2034	*Units (2)*	5,016	
	multiplied by P.P.U. (3)	2.240	
	gross population increase	11,235	11,235
	Conversion Units (2)	577	
	multiplied by P.P.U. (3)	2.389	
	gross population increase	1,378	1,378
Occupants of New Seasonal Units Mid-2024 to Mid-2034	*Net Seasonal Units (2)*	302	
	multiplied by P.P.U. (3)	3.640	
	gross population increase	1,099	1,099
Occupants of New Equivalent Institutional Units, Mid-2024 to Mid-2034	*Units*	295	
	multiplied by P.P.U. (3)	1.100	
	gross population increase	325	325
Total Units (Permanent, Institutional & Seasonal)	*Units*	6,190	
	gross population increase	14,037	14,037
Decline in Housing Unit Occupancy, Mid-2024 to Mid-2034	*Units (4)*	30,539	
	multiplied by P.P.U. decline rate (5)	-0.068	
	total decline in population	-2,088	-2,088
Population Estimate to Mid-2034			163,600
Net Population Increase, Mid-2024 to Mid-2034			*11,949*

Mid-2024 Population based on:

(1) 2021 Population (148,004) + Mid-2021 to Mid-2024 estimated housing units to beginning of forecast period (1,678 x 2.29 = 3,843) + (28,500 x -0.055 = -1,572) + Seasonal population (123 x 3.64 = 448) + Conversions (362 x 2.29 = 829) = 151,651

(2) Based upon forecast building permit/completions assuming a lag between construction and occupancy.

(3) Average number of persons per unit (P.P.U.) is assumed to be:

Structural Type	Persons Per Unit [1] (P.P.U.)	% Distribution of Estimated Units [2]	Weighted Persons Per Unit Average
Singles & Semi Detached	2.389	77%	1.830
Multiples (6)	1.818	15%	0.268
Apartments (7)	1.636	9%	0.142
one bedroom or less	1.206		
two bedrooms or more	1.923		
Total		100%	2.240

[1] Based on 2021 Census custom database

[2] Forecast unit mix based upon historical trends and housing units in the development process.

(4) Mid-2024 households based upon 2021 Census (50,567) units + Mid-2021 to Mid-2024 unit estimate (2,159 units) = 52,726 units.

(5) Decline occurs due to aging of the population and family life cycle changes, lower fertility rates and changing economic conditions.

(6) Includes townhouses and apartments in duplexes.

(7) Includes bachelor, 1 bedroom and 2 bedroom+ apartments.

Note: Numbers may not add to totals due to rounding.

Schedule 4b
District Municipality of Muskoka
20-Year Growth Forecast
Mid-2024 to Mid-2044

			Population
Mid-2024 Population			151,651
Occupants of Permanent New Housing Units, Mid-2024 to Mid-2044	*Units (2)*	9,630	
	multiplied by P.P.U. (3)	2.197	
	gross population increase	21,157	21,157
	Conversion Units (2)	1,113	
	multiplied by P.P.U. (3)	2.389	
	gross population increase	2,658	2,658
Occupants of New Seasonal Units Mid-2024 to Mid-2044	*Net Seasonal Units (2)*	1,043	
	multiplied by P.P.U. (3)	3.640	
	gross population increase	3,796	3,796
Occupants of New Equivalent Institutional Units, Mid-2024 to Mid-2044	*Units*	562	
	multiplied by P.P.U. (3)	1.100	
	gross population increase	619	619
Total Units (Permanent & Seasonal)	*Units*	12,348	
	gross population increase	28,230	28,230
Decline in Housing Unit Occupancy, Mid-2024 to Mid-2044	*Units (4)*	30,539	
	multiplied by P.P.U. decline rate (5)	-0.134	
	total decline in population	-4,102	-4,102
Population Estimate to Mid-2044			175,779
Net Population Increase, Mid-2024 to Mid-2044			*24,128*

Mid-2024 Population based on:

(1) 2021 Population (148,004) + Mid-2021 to Mid-2024 estimated housing units to beginning of forecast period (1,678 x 2.29 = 3,843) + (28,500 x -0.055 = -1,572) + Seasonal population (123 x 3.64 = 448) + Conversions (362 x 2.29 = 829) = 151,651

(2) Estimated residential units constructed, - to the beginning of the growth period assuming a six-month lag between construction and occupancy.

(3) Average number of persons per unit (P.P.U.) is assumed to be:

Structural Type	Persons Per Unit [1] (P.P.U.)	% Distribution of Estimated Units [2]	Weighted Persons Per Unit Average
Singles & Semi Detached	2.389	71%	1.684
Multiples (6)	1.818	16%	0.300
Apartments (7)	1.636	13%	0.213
one bedroom or less	1.206		
two bedrooms or more	1.923		
Total		100%	2.197

[1] Based on 2021 Census custom database

[2] Forecast unit mix based upon historical trends and housing units in the development process.

(4) Mid-2024 households based upon 2021 Census (50,567) units + Mid-2021 to Mid-2024 unit estimate (2,159 units) = 52,726 units.

(5) Decline occurs due to aging of the population and family life cycle changes, lower fertility rates and changing economic conditions.

(6) Includes townhouses and apartments in duplexes.

(7) Includes bachelor, 1 bedroom and 2 bedroom+ apartments.

Note: Numbers may not add to totals due to rounding.

Schedule 5
District Municipality of Muskoka
Long-Term Growth Forecast
Mid-2024 to Mid-2051

			Population
Mid-2024 Population			151,651
Occupants of Permanent New Housing Units, Mid-2024 to Mid-2051	*Units (2)*	12,677	
	multiplied by P.P.U. (3)	2.172	
	gross population increase	27,541	27,541
	Conversion Units (2)	1,438	
	multiplied by P.P.U. (3)	2.389	
	gross population increase	3,435	3,435
Occupants of New Seasonal Units Mid-2024 to Mid-2051	*Net Seasonal Units (2)*	1,792	
	multiplied by P.P.U. (3)	3.640	
	gross population increase	6,523	6,523
Occupants of New Equivalent Institutional Units, Mid-2024 to Mid-2051	*Units*	757	
	multiplied by P.P.U. (3)	1.100	
	gross population increase	832	832
Total Units (Permanent & Seasonal)	*Units*	16,664	
	gross population increase	38,331	38,331
Decline in Housing Unit Occupancy, Mid-2024 to Mid-2051	*Units (4)*	30,539	
	multiplied by P.P.U. decline rate (5)	-0.180	
	total decline in population	-5,497	-5,497
Population Estimate to Mid-2051			184,484
Net Population Increase, Mid-2024 to Mid-2051			*32,833*

Mid-2024 Population based on:

(1) 2021 Population (148,004) + Mid-2021 to Mid-2024 estimated housing units to beginning of forecast period (1,678 x 2.29 = 3,843) + (28,500 x -0.055 = -1,572) + Seasonal population (123 x 3.64 = 448) + Conversions (362 x 2.29 = 829) = 151,651

(2) Estimated residential units constructed, - to the beginning of the growth period assuming a six-month lag between construction and occupancy.

(3) Average number of persons per unit (P.P.U.) is assumed to be:

Structural Type	Persons Per Unit [1] (P.P.U.)	% Distribution of Estimated Units [2]	Weighted Persons Per Unit Average
Singles & Semi Detached	2.389	67%	1.601
Multiples (6)	1.818	17%	0.318
Apartments (7)	1.636	16%	0.254
one bedroom or less	1.206		
two bedrooms or more	1.923		
Total		100%	2.172

[1] Based on 2021 Census custom database

[2] Forecast unit mix based upon historical trends and housing units in the development process.

(4) Mid-2024 households based upon 2021 Census (50,567) units + Mid-2021 to Mid-2024 unit estimate (2,159 units) = 52,726 units.

(5) Decline occurs due to aging of the population and family life cycle changes, lower fertility rates and changing economic conditions.

(6) Includes townhouses and apartments in duplexes.

(7) Includes bachelor, 1 bedroom and 2 bedroom+ apartments.

Note: Numbers may not add to totals due to rounding.

Schedule 6a
District Municipality of Muskoka
Summary of Active Development Applications, Vacant Land Supply and Intensification
Housing Potential as of 2023

Stage of Development	Density Type			
	Singles & Semi-Detached	Multiples [1]	Apartments [2]	Total
Registered Not Built	824	85	0	**909**
% Breakdown	*91%*	*9%*	*0%*	*100%*
Draft Plans Approved	1,207	336	978	**2,521**
% Breakdown	*48%*	*13%*	*39%*	*100%*
Application Under Review	905	705	220	**1,830**
% Breakdown	*49%*	*39%*	*12%*	*100%*
Vacant Lands Designated for Residential [3]	6,822	3,957	1,656	**12,435**
% Breakdown	*55%*	*32%*	*13%*	*100%*
Total	**9,758**	**5,083**	**2,854**	**17,695**
% Breakdown	***55%***	***29%***	***16%***	***100%***

[1] Includes townhomes and apartments in duplexes.
[2] Includes bachelor, 1 bedroom and 2 bedroom+ apartments.
[3] Includes lands that do not have an application that is captured in the registered not built, draft plans approved and application under review categories.
Source: Data provided by District Municipality of Muskoka as of September 2023.

Schedule 6b
District Municipality of Muskoka
Summary of Active Development Applications, Vacant Land Supply and Intensification
Housing Potential as of 2023
Town of Bracebridge

Stage of Development	Density Type			
	Singles & Semi-Detached	Multiples [1]	Apartments [2]	Total
Registered Not Built	172	0	0	**172**
% Breakdown	*100%*	*0%*	*0%*	*100%*
Draft Plans Approved	264	97	0	**361**
% Breakdown	*73%*	*27%*	*0%*	*100%*
Application Under Review	11	14	0	**25**
% Breakdown	*44%*	*56%*	*0%*	*100%*
Vacant Lands Designated for Residential [3]	1,896	729	361	**2,986**
% Breakdown	*63%*	*24%*	*12%*	*100%*
Total	**2,343**	**840**	**361**	**3,544**
% Breakdown	***66%***	***24%***	***10%***	***100%***

[1] Includes townhomes and apartments in duplexes.
[2] Includes bachelor, 1 bedroom and 2 bedroom+ apartments.
[3] Includes lands that do not have an application that is captured in the registered not built, draft plans approved and application under review categories.
Source: Data provided by District Municipality of Muskoka as of September 2023.

Schedule 6c
District Municipality of Muskoka
Summary of Active Development Applications, Vacant Land Supply and Intensification
Housing Potential as of 2023
Township of Georgian Bay

Stage of Development	Density Type			
	Singles & Semi-Detached	Multiples [1]	Apartments [2]	Total
Registered Not Built				
% Breakdown				
Draft Plans Approved				
% Breakdown				
Application Under Review	32	87	0	**119**
% Breakdown	*27%*	*73%*	*0%*	*100%*
Vacant Lands Designated for Residential [3]	477	48	56	**581**
% Breakdown	*82%*	*8%*	*10%*	*100%*
Total	**509**	**135**	**56**	**700**
% Breakdown	***73%***	***19%***	***8%***	***100%***

[1] Includes townhomes and apartments in duplexes.
[2] Includes bachelor, 1 bedroom and 2 bedroom+ apartments.
[3] Includes lands that do not have an application that is captured in the registered not built, draft plans approved and application under review categories.
Source: Data provided by District Municipality of Muskoka as of September 2023.

Schedule 6d
District Municipality of Muskoka
Summary of Active Development Applications, Vacant Land Supply and Intensification
Housing Potential as of 2023
Town of Gravenhurst

Stage of Development	Density Type			
	Singles & Semi-Detached	Multiples [1]	Apartments [2]	Total
Registered Not Built	353	0	0	**353**
% Breakdown	*100%*	*0%*	*0%*	*100%*
Draft Plans Approved	511	0	143	**654**
% Breakdown	*78%*	*0%*	*22%*	*100%*
Application Under Review	500	348	220	**1,068**
% Breakdown	*47%*	*33%*	*21%*	*100%*
Vacant Lands Designated for Residential [3]	1,782	963	194	**2,939**
% Breakdown	*61%*	*33%*	*7%*	*100%*
Total	**3,146**	**1,311**	**557**	**5,014**
% Breakdown	***63%***	***26%***	***11%***	***100%***

[1] Includes townhomes and apartments in duplexes.
[2] Includes bachelor, 1 bedroom and 2 bedroom+ apartments.
[3] Includes lands that do not have an application that is captured in the registered not built, draft plans approved and application under review categories.
Source: Data provided by District Municipality of Muskoka as of September 2023.

Schedule 6e
District Municipality of Muskoka
Summary of Active Development Applications, Vacant Land Supply and Intensification
Housing Potential as of 2023
Town of Huntsville

Stage of Development	Density Type			
	Singles & Semi-Detached	Multiples [1]	Apartments [2]	Total
Registered Not Built	299	85	0	**384**
% Breakdown	*78%*	*22%*	*0%*	*100%*
Draft Plans Approved	425	239	835	**1,499**
% Breakdown	*28%*	*16%*	*56%*	*100%*
Application Under Review	234	0	0	**234**
% Breakdown	*100%*	*0%*	*0%*	*100%*
Vacant Lands Designated for Residential [3]	1,873	1,756	780	**4,409**
% Breakdown	*42%*	*40%*	*18%*	*100%*
Total	**2,831**	**2,080**	**1,615**	**6,526**
% Breakdown	***43%***	***32%***	***25%***	***100%***

[1] Includes townhomes and apartments in duplexes.
[2] Includes bachelor, 1 bedroom and 2 bedroom+ apartments.
[3] Includes lands that do not have an application that is captured in the registered not built, draft plans approved and application under review categories.
Source: Data provided by District Municipality of Muskoka as of September 2023.

Schedule 6f
District Municipality of Muskoka
Summary of Active Development Applications, Vacant Land Supply and Intensification
Housing Potential as of 2023
Township of Lake of Bays

Stage of Development	Density Type			
	Singles & Semi-Detached	Multiples [1]	Apartments [2]	Total
Registered Not Built				
% Breakdown				
Draft Plans Approved				
% Breakdown				
Application Under Review	22	0	0	**22**
% Breakdown	*100%*	*0%*	*0%*	*100%*
Vacant Lands Designated for Residential [3]	590	384	205	**1,179**
% Breakdown	*50%*	*33%*	*17%*	*100%*
Total	**612**	**384**	**205**	**1,201**
% Breakdown	***51%***	***32%***	***17%***	***100%***

[1] Includes townhomes and apartments in duplexes.
[2] Includes bachelor, 1 bedroom and 2 bedroom+ apartments.
[3] Includes lands that do not have an application that is captured in the registered not built, draft plans approved and application under review categories.
Source: Data provided by District Municipality of Muskoka as of September 2023.

Schedule 6g
District Municipality of Muskoka
Summary of Active Development Applications, Vacant Land Supply and Intensification
Housing Potential as of 2023
Township of Muskoka Lakes

Stage of Development	Density Type			
	Singles & Semi-Detached	Multiples [1]	Apartments [2]	Total
Registered Not Built				
% Breakdown				
Draft Plans Approved	7			**7**
% Breakdown	*100%*	*0%*	*0%*	*100%*
Application Under Review	106	256	0	**362**
% Breakdown	*29%*	*71%*	*0%*	*100%*
Vacant Lands Designated for Residential [3]	204	77	60	**341**
% Breakdown	*60%*	*23%*	*18%*	*100%*
Total	**317**	**333**	**60**	**710**
% Breakdown	***45%***	***47%***	***8%***	***100%***

[1] Includes townhomes and apartments in duplexes.
[2] Includes bachelor, 1 bedroom and 2 bedroom+ apartments.
[3] Includes lands that do not have an application that is captured in the registered not built, draft plans approved and application under review categories.
Source: Data provided by District Municipality of Muskoka as of September 2023.

Schedule 7
District Municipality of Muskoka
Historical Residential Building Permits
Years 2014 to 2023

Year	Residential Building Permits			
	Singles & Semi Detached	Multiples[1]	Apartments [2]	Total
2014	337	20	34	391
2015	321	13	181	515
2016	377	34	73	484
2017	329	23	65	417
2018	415	48	224	687
Sub-total	1,779	138	577	2,494
Average (2014 - 2018)	***356***	***28***	***115***	***499***
% Breakdown	71.3%	5.5%	23.1%	100.0%
2019	363	47	57	467
2020	416	46	115	577
2021	502	121	231	854
2022	517	137	135	789
2023	210	85	101	396
Sub-total	2,008	436	639	3,083
Average (2014 - 2023)	***402***	***87***	***128***	***617***
% Breakdown	65.1%	14.2%	20.7%	100.0%
2014 - 2023				
Total	3,787	574	1,216	5,577
Average	***379***	***57***	***122***	***558***
% Breakdown	67.9%	10.3%	21.8%	100.0%

[1] Includes townhouses and apartments in duplexes.
[2] Includes bachelor, 1-bedroom, and 2-bedroom+ apartment units.
Source: Historical housing activity derived from Statistics Canada building permit data for the District Municipality of Muskoka, by Watson & Associates Economists Ltd.

Schedule 8
District Municipality of Muskoka
Person Per Unit by Age and Type of Dwelling
(2021 Census)

Age of Dwelling	Singles and Semi-Detached						Historical 25 Year Average	25 Year Average Adjusted [3]
	< 1 BR	1 BR	2 BR	3/4 BR	5+ BR	Total		
1-5	-	1.583	2.095	2.577	3.462	**2.493**		
6-10	-	-	2.023	2.389	2.560	**2.318**		
11-15	-	-	2.051	2.488	2.885	**2.450**		
16-20	-	-	1.964	2.618	2.889	**2.489**		
20-25	-	-	1.948	2.408	3.133	**2.369**	2.424	2.389
25-35	-	-	1.765	2.479	3.125	**2.386**		
35+	1.300	1.574	1.823	2.445	3.091	**2.333**		
Total	**0.762**	**1.632**	**1.874**	**2.465**	**3.058**	**2.365**		

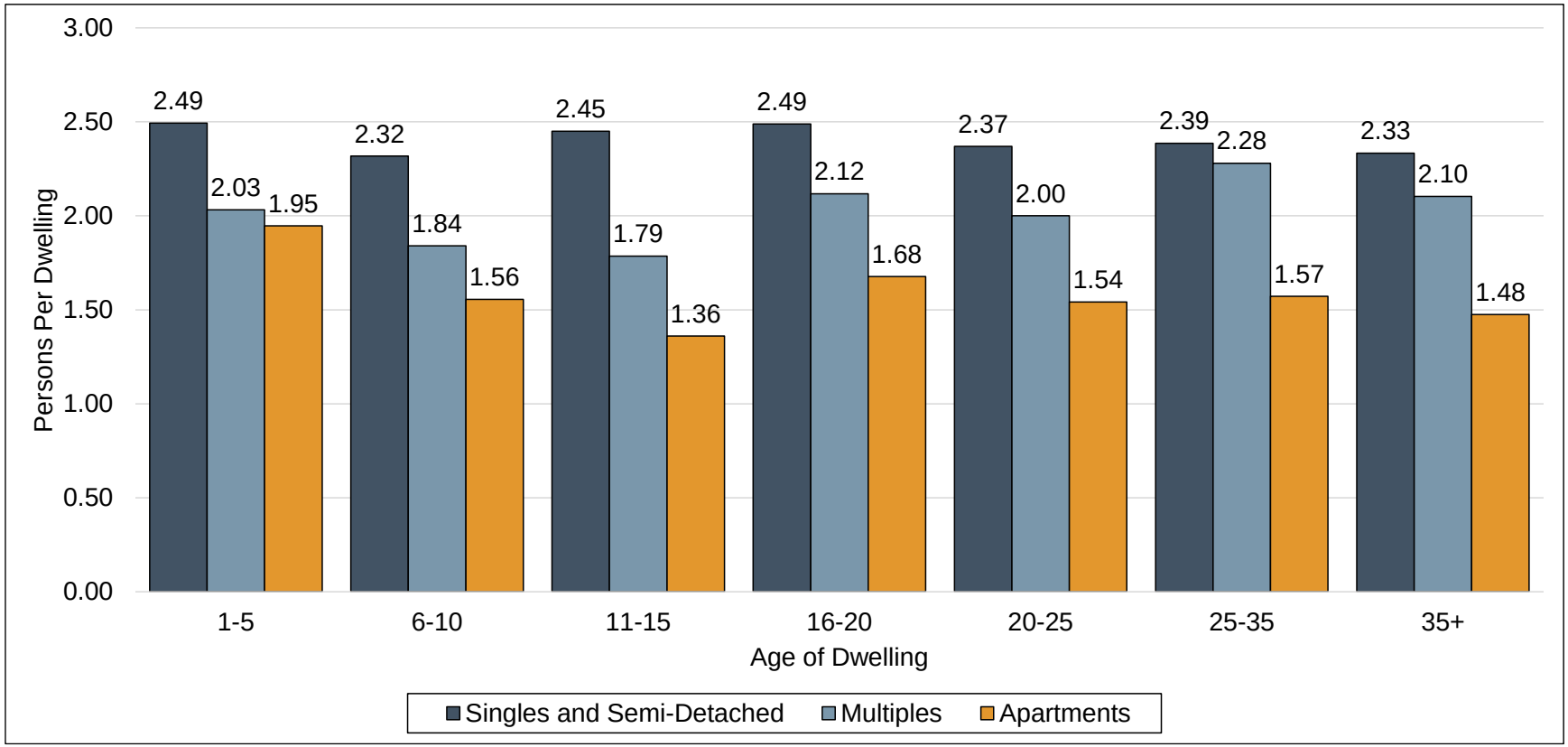
Age of Dwelling	Multiples[1]						Historical 25 Year Average	25 Year Average Adjusted [3]
	< 1 BR	1 BR	2 BR	3/4 BR	5+ BR	Total		
1-5	-	-	-	2.333	-	**2.032**		
6-10	-	-	-	2.417	-	**1.840**		
11-15	-	-	-	-	-	**1.786**		
16-20	-	-	-	-	-	**2.118**		
20-25	-	-	-	-	-	**2.000**	1.955	1.818
25-35	-	-	-	3.000	-	**2.280**		
35+	-	1.310	1.768	2.714	-	**2.103**		
Total	**0.148**	**1.306**	**1.863**	**2.712**	**-**	**2.070**		

Age of Dwelling	Apartments[2]						Historical 25 Year Average	25 Year Average Adjusted [3]
	< 1 BR	1 BR	2 BR	3/4 BR	5+ BR	Total		
1-5	-	-	-	-	-	**1.947**		
6-10	-	1.294	1.824	-	-	**1.556**		
11-15	-	1.211	1.393	-	-	**1.360**		
16-20	-	-	1.941	-	-	**1.677**		
20-25	-	-	-	-	-	**1.542**	1.616	1.636
25-35	-	1.091	1.769	-	-	**1.571**		
35+	0.857	1.138	1.648	2.760	-	**1.475**		
Total	**0.750**	**1.159**	**1.702**	**2.581**	**-**	**1.507**		

Age of Dwelling	All Density Types					
	< 1 BR	1 BR	2 BR	3/4 BR	5+ BR	Total
1-5	-	1.381	2.072	2.537	3.370	**2.412**
6-10	-	1.391	1.914	2.358	2.560	**2.178**
11-15	-	1.348	1.778	2.462	2.778	**2.263**
16-20	-	1.538	1.854	2.599	2.889	**2.398**
20-25	-	1.400	1.959	2.378	3.133	**2.306**
25-35	-	1.182	1.805	2.467	3.125	**2.283**
35+	1.267	1.299	1.776	2.457	3.095	**2.232**
Total	**1.045**	**1.314**	**1.820**	**2.464**	**3.049**	**2.260**

[1] Includes townhomes and apartments in duplexes.
[2] Includes bachelor, 1-bedroom, and 2-bedroom+ apartment units.
[3] Adjusted based on historical trends.
Note: Does not include Statistics Canada data classified as "Other."
P.P.U. Not calculated for samples less than or equal to 50 dwelling units and does not include institutional population.

Schedule 9
District Municipality of Muskoka
Person Per Unit Structural Type and Age of Dwelling
(2021 Census)



Schedule 10a
District Municipality of Muskoka
Employment Forecast, Mid-2024 to Mid-2051

Period	Population	Activity Rate								Employment								Employment
		Primary	Work at Home	Industrial	Commercial/ Population Related	Institutional	Total	N.F.P.O.W.[1]	Total Including N.F.P.O.W.	Primary	Work at Home	Industrial	Commercial/ Population Related	Institutional	Total	N.F.P.O.W.[1]	Total Employment (Including N.F.P.O.W.)	Total (Excluding Work at Home)
Mid-2011	59,220	0.003	0.035	0.078	0.190	0.093	0.398	0.077	0.475	150	2,050	4,620	11,230	5,515	23,565	4,552	28,117	21,515
Mid-2016	60,391	0.004	0.046	0.072	0.182	0.089	0.394	0.083	0.477	230	2,775	4,373	11,013	5,385	23,775	5,018	28,793	21,000
Mid-2024	69,659	0.004	0.048	0.070	0.158	0.087	0.367	0.078	0.445	269	3,321	4,855	11,016	6,082	25,543	5,434	30,977	22,222
Mid-2034	80,060	0.003	0.051	0.067	0.159	0.086	0.367	0.080	0.446	269	4,113	5,388	12,692	6,900	29,362	6,378	35,740	25,249
Mid-2044	89,367	0.003	0.056	0.065	0.150	0.079	0.354	0.082	0.436	269	5,003	5,836	13,432	7,096	31,636	7,298	38,934	26,633
Mid-2051	95,968	0.003	0.058	0.064	0.147	0.077	0.349	0.082	0.431	269	5,566	6,117	14,093	7,436	33,481	7,855	41,336	27,915
Incremental Change																		
Mid-2011 - Mid-2016	1,171	0.001	0.011	-0.006	-0.007	-0.004	-0.004	0.006	0.002	80	725	-248	-218	-130	210	466	676	-515
Mid-2016 - Mid-2024	9,268	0.000	0.002	-0.003	-0.024	-0.002	-0.027	-0.005	-0.032	39	546	483	4	697	1,768	416	2,184	1,222
Mid-2024 - Mid-2034	10,401	-0.001	0.004	-0.002	0.000	-0.001	0.000	0.002	0.002	0	792	533	1,676	818	3,819	944	4,763	3,027
Mid-2024 - Mid-2044	19,708	-0.001	0.008	-0.004	-0.008	-0.008	-0.013	0.004	-0.009	0	1,682	981	2,416	1,014	6,093	1,864	7,957	4,411
Mid-2024 - Mid-2051	26,309	-0.001	0.010	-0.006	-0.011	-0.010	-0.018	0.004	-0.014	0	2,245	1,262	3,077	1,354	7,938	2,421	10,359	5,693
Annual Average																		
Mid-2011 - Mid-2016	234	0.000	0.002	-0.001	-0.001	-0.001	-0.001	0.001	0.000	16	145	-50	-44	-26	42	93	135	-103
Mid-2016 - Mid-2024	3,089	0.000	0.000	0.000	-0.003	0.000	-0.003	-0.001	-0.004	5	68	60	0	87	221	52	273	153
Mid-2024 - Mid-2034	1,040	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0	79	53	168	82	382	94	476	303
Mid-2024 - Mid-2044	985	0.000	0.000	0.000	0.000	0.000	-0.001	0.000	0.000	0	84	49	121	51	305	93	398	221
Mid-2024 - Mid-2051	974	0.000	0.000	0.000	0.000	0.000	-0.001	0.000	-0.001	0	83	47	114	50	294	90	384	211

[1] Statistics Canada defines no fixed place of work (N.F.P.O.W.) employees as "persons who do not go from home to the same workplace location at the beginning of each shift. Such persons include building and landscape contractors, travelling salespersons, independent truck drivers, etc."
Note: Statistics Canada 2021 Census place of work employment data has been reviewed. The 2021 Census employment results have not been utilized due to a significant increase in work at home employment captured due to Census enumeration occurring during the provincial COVID-19 lockdown from April 1, 2021 to June 14, 2021.
Source: Derived from District of Muskoka Growth Strategy Study Update, 2024 by Watson & Associates Economists Ltd.

Schedule 10b
District Municipality of Muskoka
Employment and Gross Floor Area (G.F.A.) Forecast, Mid-2024 to Mid-2051

Period	Population	Employment					Gross Floor Area in Square Feet (Estimated) [1]			
		Primary	Industrial	Commercial/ Population Related	Institutional	Total	Industrial	Commercial/ Population Related	Institutional	Total
Mid-2011	59,220	150	4,620	11,230	5,515	21,515				
Mid-2016	60,391	230	4,373	11,013	5,385	21,000				
Mid-2024	69,659	269	4,855	11,016	6,082	22,222				
Mid-2034	80,060	269	5,388	12,692	6,900	25,249				
Mid-2044	89,367	269	5,836	13,432	7,096	26,633				
Mid-2051	95,968	269	6,117	14,093	7,436	27,915				
Incremental Change										
Mid-2011 - Mid-2016	1,171	80	-248	-218	-130	-515				
Mid-2016 - Mid-2024	9,268	39	483	4	697	1,222				
Mid-2024 - Mid-2034	10,401	0	533	1,676	818	3,027	959,400	838,000	572,600	2,370,000
Mid-2024 - Mid-2044	19,708	0	981	2,416	1,014	4,411	1,765,800	1,208,000	709,800	3,683,600
Mid-2024 - Mid-2051	26,309	0	1,262	3,077	1,354	5,693	2,271,600	1,538,500	947,800	4,757,900
Annual Average										
Mid-2011 - Mid-2016	234	16	-50	-44	-26	-103				
Mid-2016 - Mid-2024	1,159	5	60	0	87	153				
Mid-2024 - Mid-2034	1,040	0	53	168	82	303	95,940	83,800	57,260	237,000
Mid-2024 - Mid-2044	985	0	49	121	51	221	88,290	60,400	35,490	184,180
Mid-2024 - Mid-2051	974	0	47	114	50	211	84,133	56,981	35,104	176,219

[1] Square Foot Per Employee Assumptions

Industrial	1,800
Commercial/Population-Related	500
Institutional	700

*Reflects mid-2024 to mid-2051 forecast period.

Note: Numbers may not add up precisely due to rounding.

Source: Derived from District of Muskoka Growth Strategy Study Update, 2024 by Watson & Associates Economists Ltd.

Schedule 10c
District Municipality of Muskoka
Estimate of the Anticipated Amount, Type and Location of Non-Residential Development for Which Development Charges Can Be Imposed

Development Location	Timing	Industrial G.F.A. sq.ft. [1]	Commercial G.F.A. sq.ft. [1]	Institutional G.F.A. sq.ft. [1]	Total Non-Residential G.F.A. sq.ft. [2]	Employment Increase [2]
Bracebridge Town of Bracebridge	2024 - 2034	187,200	121,000	117,600	425,800	514
	2024 - 2044	361,800	199,000	158,900	719,700	826
	2024 - 2051	480,600	275,500	211,400	967,500	1,120
MacTier Township of Georgian Bay	2024 - 2034	5,400	4,500	3,500	13,400	17
	2024 - 2044	10,800	5,000	2,800	18,600	20
	2024 - 2051	14,400	6,000	4,200	24,600	26
Port Severn Township of Georgian Bay	2024 - 2034	-	44,500	30,100	74,600	132
	2024 - 2044	-	58,000	34,300	92,300	165
	2024 - 2051	-	69,500	43,400	112,900	201
Gravenhurst Town of Gravenhurst	2024 - 2034	324,000	168,000	131,600	623,600	704
	2024 - 2044	590,400	270,000	177,100	1,037,500	1,121
	2024 - 2051	748,800	346,000	246,400	1,341,200	1,460
Huntsville Town of Huntsville	2024 - 2034	100,800	199,500	147,000	447,300	665
	2024 - 2044	185,400	268,000	174,300	627,700	888
	2024 - 2051	241,200	336,000	246,400	823,600	1,158
Baysville Township of Lake of Bays	2024 - 2034	-	13,500	40,600	54,100	85
	2024 - 2044	-	19,000	42,700	61,700	99
	2024 - 2051	-	22,500	51,800	74,300	119
Bala Township of Muskoka Lakes	2024 - 2034	1,800	1,000	18,200	21,000	29
	2024 - 2044	3,600	3,500	30,800	37,900	53
	2024 - 2051	3,600	4,000	42,000	49,600	70
Port Carling Townshp of Muskoka Lakes	2024 - 2034	-	30,000	35,700	65,700	111
	2024 - 2044	1,800	61,000	39,200	102,000	179
	2024 - 2051	1,800	97,000	44,100	142,900	258
Urban Growth Centres	2024 - 2034	619,200	582,000	524,300	1,725,500	2,256
	2024 - 2044	1,153,800	883,500	660,100	2,697,400	4,084
	2024 - 2051	1,490,400	1,156,500	889,700	3,536,600	5,161
Remaining Rural Areas	2024 - 2034	340,200	256,000	48,300	644,500	770
	2024 - 2044	612,000	324,500	49,700	986,200	1,060
	2024 - 2051	781,200	382,000	58,100	1,221,300	1,281
Distict of Muskoka	2024 - 2039	959,400	838,000	572,600	2,370,000	3,027
	2024 - 2044	1,765,800	1,208,000	709,800	3,683,600	4,411
	2024 - 2051	2,271,600	1,538,500	947,800	4,757,900	5,693

[1] Square Foot Per Employee Assumptions

Industrial	1,800
Commercial/Population-Related	500
Institutional	700

[2] Employment Increase does not include No Fixed Place of Work.
*Reflects mid-2024 to mid-2051 forecast period.
Note: Numbers may not add up precisely due to rounding.
Source: Derived from District of Muskoka Growth Strategy Study Update, 2024 by Watson & Associates Economists Ltd.

Schedule 11
District Municipality of Muskoka
Employment Categories by Major Employment Sector

NAICS	Employment by industry	Comments
	Primary Industry Employment	Categories which relate to local land-based resources
11	*Agriculture, forestry, fishing and hunting*	
21	*Mining and oil and gas extraction*	
	Industrial and Other Employment	Categories which relate primarily to industrial land supply and demand
22	*Utilities*	
23	*Construction*	
31-33	*Manufacturing*	
41	*Wholesale trade*	
48-49	*Transportation and warehousing*	
56	*Administrative and support*	
	Population Related Employment	Categories which relate primarily to population growth within the municipality
44-45	*Retail trade*	
51	*Information and cultural industries*	
52	*Finance and insurance*	
53	*Real estate and rental and leasing*	
54	*Professional, scientific and technical services*	
55	*Management of companies and enterprises*	
56	*Administrative and support*	
71	*Arts, entertainment and recreation*	
72	*Accommodation and food services*	
81	*Other services (except public administration)*	
	Institutional	
61	*Educational services*	
62	*Health care and social assistance*	
91	*Public administration*	

Note: Employment is classified by North American Industry Classification System (NAICS) Code.
Source: Watson & Associates Economists Ltd.

Appendix B
Level of Service

Table B-1
Historical Level of Service Calculation
Services Related to a Highway – Roads
Length (lane kilometres) of Roadways

Service: Roads and Related - Roads
Unit Measure: lane-km of roadways

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Value ($/km)
HCB - Urban	58	58	58	58	58	59	59	59	60	60	61	61	61	61	61	$2,024,900
HCB - Semi-Urban	34	34	34	34	34	34	34	34	35	35	35	35	35	35	35	$1,915,500
HCB - Rural	648	648	648	648	648	655	657	653	671	671	677	677	677	677	677	$985,100
ICB - Rural	166	166	166	166	156	144	142	136	124	124	123	123	123	123	123	$985,100
LCB - Semi-Urban	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$820,900
LCB - Rural	571	571	571	571	581	579	579	575	569	569	568	568	568	568	568	$820,900
Total	**1,478**	**1,478**	**1,478**	**1,478**	**1,478**	**1,472**	**1,472**	**1,458**	**1,460**	**1,460**	**1,465**	**1,465**	**1,465**	**1,465**	**1,465**	

Population	138,213	139,835	141,634	141,724	141,902	141,859	142,024	142,297	143,079	143,737	145,323	146,531	148,002	149,839	151,520
Per Capita Standard	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01

15 Year Average	2009 to 2023
Quantity Standard	0.0102
Quality Standard	$987,000
Service Standard	$10,067

D.C. Amount (before deductions)	20 Year
Forecast Population	24,128
$ per Capita	$10,067
Eligible Amount	$242,906,227

Table B-2
Historical Level of Service Calculation
Services Related to a Highway – Bridges, Culverts, and Structures
Number of Bridges, Culverts, and Structures

Service: Roads and Related - Bridges, Culverts & Structures
Unit Measure: Number of Bridges, Culverts & Structures

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Value ($/item)
Bridges	54	54	54	54	54	55	54	51	52	52	51	51	51	51	51	$4,504,700
Culverts - Major	18	18	18	18	19	17	24	39	40	40	47	47	47	47	47	$734,100
Culverts - Minor	2,392	2,392	2,392	2,392	2,392	2,293	2,293	2,293	2,293	2,293	2,293	2,293	2,293	2,293	2,293	$7,600
Railway Crossings	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	$1,725,600
Retaining Wall	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	$130,000
Total	**2,480**	**2,480**	**2,480**	**2,480**	**2,481**	**2,381**	**2,387**	**2,399**	**2,401**	**2,401**	**2,408**	**2,408**	**2,408**	**2,408**	**2,408**	

Population	138,213	139,835	141,634	141,724	141,902	141,859	142,024	142,297	143,079	143,737	145,323	146,531	148,002	149,839	151,520
Per Capita Standard	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02

15 Year Average	2009 to 2023
Quantity Standard	0.0169
Quality Standard	$125,964
Service Standard	$2,129

D.C. Amount (before deductions)	20 Year
Forecast Population	24,128
$ per Capita	$2,129
Eligible Amount	$51,363,686

Table B-3
Historical Level of Service Calculation
Services Related to a Highway – Signs
Number of Signs

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Value ($/item)
Signs - Installed	17,350	17,700	18,000	18,393	18,393	18,244	18,244	18,244	18,244	18,244	18,244	18,244	18,244	18,244	18,244	$200
Signs - Stock	14,819	15,564	17,322	12,285	12,285	8,731	11,536	10,958	8,988	8,988	8,541	8,094	7,647	7,200	6,753	$200
Total	**32,169**	**33,264**	**35,322**	**30,678**	**30,678**	**26,975**	**29,780**	**29,202**	**27,232**	**27,232**	**26,785**	**26,338**	**25,891**	**25,444**	**24,997**	

Population	138,213	139,835	141,634	141,724	141,902	141,859	142,024	142,297	143,079	143,737	145,323	146,531	148,002	149,839	151,520
Per Capita Standard	0.23	0.24	0.25	0.22	0.22	0.19	0.21	0.21	0.19	0.19	0.18	0.18	0.17	0.17	0.17

15 Year Average	2009 to 2023
Quantity Standard	0.2008
Quality Standard	$200
Service Standard	$40

D.C. Amount (before deductions)	20 Year
Forecast Population	24,128
$ per Capita	$40
Eligible Amount	$969,946

Table B-4
Historical Level of Service Calculation
Services Related to a Highway –Traffic Signals and Streetlights
Number of Traffic Signals and Streetlights

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Value ($/item)
Signalized Intersections	26	26	26	26	26	28	28	28	28	32	32	32	32	32	32	$357,400
Pedestrian Crossing	-	-	-	-	-	-	-	-	-	-	-	-	1	2	3	$75,000
Total	**26**	**26**	**26**	**26**	**26**	**28**	**28**	**28**	**28**	**32**	**32**	**32**	**33**	**34**	**35**	

Population	138,213	139,835	141,634	141,724	141,902	141,859	142,024	142,297	143,079	143,737	145,323	146,531	148,002	149,839	151,520
Per Capita Standard	0.0002	0.0002	0.0002	0.0002	0.0002	0.0002	0.0002	0.0002	0.0002	0.0002	0.0002	0.0002	0.0002	0.0002	0.0002

15 Year Average	2009 to 2023
Quantity Standard	0.0002
Quality Standard	$360,000
Service Standard	$72

D.C. Amount (before deductions)	20 Year
Forecast Population	24,128
$ per Capita	$72
Eligible Amount	$1,737,216

Table B-5
Historical Level of Service Calculation
Services Related to a Highway – Public Works Vehicles and Equipment
Number of Vehicles and Equipment

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Value ($/Vehicle)
Vehicles	3	4	5	7	12	17	18	18	18	18	17	17	17	17	17	$90,000
Total	**3**	**4**	**5**	**7**	**12**	**17**	**18**	**18**	**18**	**18**	**17**	**17**	**17**	**17**	**17**	

Population	138,213	139,835	141,634	141,724	141,902	141,859	142,024	142,297	143,079	143,737	145,323	146,531	148,002	149,839	151,520
Per Capita Standard	-	-	-	-	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001

15 Year Average	2009 to 2023
Quantity Standard	0.0001
Quality Standard	$85,000
Service Standard	$9

D.C. Amount (before deductions)	20 Year
Forecast Population	24,128
$ per Capita	$9
Eligible Amount	$205,088

Table B-6
Historical Level of Service Calculation
Ambulance Services – Ambulance Stations
Square Feet of Building Area

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Bld'g Value ($/sq.ft.)	Value/sq.ft. with land, site works, etc.
MacTier	2,734	2,734	2,734	2,734	2,734	2,734	2,734	2,734	2,734	2,734	2,734	2,734	2,734	2,734	2,734	$585	$660
Port Carling	1,717	2,360	2,360	2,360	2,360	2,360	2,360	2,360	2,360	2,360	2,360	2,360	2,360	2,360	2,360	$585	$660
Huntsville	1,488	5,317	5,317	5,317	5,317	5,317	5,317	5,317	5,317	5,317	5,317	5,317	5,317	5,317	5,317	$585	$660
Gravenhurst	3,825	3,825	3,825	3,825	3,825	3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285	$585	$660
Bracebridge (Old)	3,310	3,310	3,310	3,310	3,310	3,310	3,310	3,310	-	-	-	-	-	-	-	$585	$660
Bracebridge Ambulance Station	-	-	-	-	-	-	-	-	14,344	14,344	14,344	14,344	14,344	14,344	14,344	$585	$660
Total	**13,074**	**17,546**	**17,546**	**17,546**	**17,546**	**17,006**	**17,006**	**17,006**	**28,040**	**28,040**	**28,040**	**28,040**	**28,040**	**28,040**	**28,040**		

Population	138,213	139,835	141,634	141,724	141,902	141,859	142,024	142,297	143,079	143,737	145,323	146,531	148,002	149,839	151,520
Per Capita Standard	0.0946	0.1255	0.1239	0.1238	0.1236	0.1199	0.1197	0.1195	0.1960	0.1951	0.1929	0.1914	0.1895	0.1871	0.1851

15 Year Average	2009 to 2023
Quantity Standard	0.1525
Quality Standard	$660
Service Standard	$101

D.C. Amount (before deductions)	10 Year
Forecast Population	11,949
$ per Capita	$101
Eligible Amount	$1,202,667

Table B-7
Historical Level of Service Calculation
Ambulance Services – Ambulance Vehicles and Equipment
Number of Vehicles and Equipment

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Value ($/Vehicle)
First/Command Response Units	2	2	2	2	2	2	2	2	3	3	3	3	3	3	3	$170,000
Trailer	1	1	1	1	1	1	1	-	-	-	1	1	1	1	1	$10,400
Ambulances	12	12	13	13	13	13	13	13	13	13	13	13	13	13	16	$315,000
Community Paramedicine Vehicles (1/2 ton)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	$65,000
Community Paramedicine Vehicles (3/4 ton)	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	$95,000
Community Paramedicine Vehicles - SUV (Leased)	-	-	-	-	-	-	-	-	-	-	-	2	2	2	2	$55,000
Community Paramedicine Vehicles - Car (Leased)	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	$55,000
Community Paramedicine Vehicles - Car	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	$45,000
Remote Response Vehicle & Trailer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	$135,000
Support Ambulance Vehicle (Repurposed Ambulance)	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	$293,500
Total	**15**	**15**	**16**	**16**	**16**	**16**	**16**	**15**	**16**	**16**	**18**	**22**	**22**	**23**	**28**	

Population	138,213	139,835	141,634	141,724	141,902	141,859	142,024	142,297	143,079	143,737	145,323	146,531	148,002	149,839	151,520	
Per Capita Standard	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0002	0.0001	0.0002	0.0002	

15 Year Average	2009 to 2023
Quantity Standard	0.0001
Quality Standard	$327,700
Service Standard	$33

D.C. Amount (before deductions)	10 Year
Forecast Population	11,949
$ per Capita	$33
Eligible Amount	$391,569

Table B-8
Historical Level of Service Calculation
Services Related to Long-term Care – Long-term Care Facilities
Square Feet of Building Area

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Bld'g Value ($/sq.ft.)	Value/sq.ft. with land, site works, etc.
New Pines Long-term Care Home (160 Beds)	113,882	113,882	113,882	113,882	125,206	125,206	125,206	125,206	125,206	125,206	125,206	125,206	125,206	125,206	125,206	$788	$798
Old Pines Long-term Care Home (80 Beds)	7,000	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	$788	$798
Fairvern (76 Beds)	-	-	-	-	-	-	-	-	-	-	-	-	-	57,000	57,000	$788	$798
Total	**120,882**	**120,882**	**113,882**	**113,882**	**125,206**	**125,206**	**125,206**	**125,206**	**125,206**	**125,206**	**125,206**	**125,206**	**125,206**	**182,206**	**182,206**		

Population	138,213	139,835	141,634	141,724	141,902	141,859	142,024	142,297	143,079	143,737	145,323	146,531	148,002	149,839	151,520
Per Capita Standard	0.8746	0.8645	0.8041	0.8035	0.8823	0.8826	0.8816	0.8799	0.8751	0.8711	0.8616	0.8545	0.8460	1.2160	1.2025

15 Year Average	2009 to 2023
Quantity Standard	0.9067
Quality Standard	$798
Service Standard	$723

D.C. Amount (before deductions)	10 Year
Forecast Population	11,949
$ per Capita	$723
Eligible Amount	$8,641,517

Table B-9
Historical Level of Service Calculation
Waste Diversion Services – Waste Diversion Facilities Recycling/Reuse
Square Feet of Building Area

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Bld'g Value ($/sq.ft.)	Value/sq.ft. with land, site works, etc.
Buildings (re-use, sheds, storage, office)	6,706	6,896	7,086	7,276	7,466	7,656	7,846	8,036	8,226	8,226	8,226	8,226	21,510	21,510	21,510	$143	$173
Total	**6,706**	**6,896**	**7,086**	**7,276**	**7,466**	**7,656**	**7,846**	**8,036**	**8,226**	**8,226**	**8,226**	**8,226**	**21,510**	**21,510**	**21,510**		
Percentage Attributable to Eligible Portion	30%	31%	31%	32%	32%	33%	33%	34%	34%	35%	35%	34%	35%	36%	37%		
Total Eligible Portion of Facilities	**2,012**	**2,103**	**2,197**	**2,292**	**2,389**	**2,488**	**2,589**	**2,692**	**2,797**	**2,879**	**2,879**	**2,797**	**7,529**	**7,744**	**7,959**		

Population	138,213	139,835	141,634	141,724	141,902	141,859	142,024	142,297	143,079	143,737	145,323	146,531	148,002	149,839	151,520
Per Capita Standard	0.0146	0.0150	0.0155	0.0162	0.0168	0.0175	0.0182	0.0189	0.0195	0.0200	0.0198	0.0191	0.0509	0.0517	0.0525

15 Year Average	2009 to 2023
Quantity Standard	0.0244
Quality Standard	$173
Service Standard	$4

D.C. Amount (before deductions)	10 Year
Forecast Population	11,949
$ per Capita	$4
Eligible Amount	$50,425

Table B-10
Historical Level of Service Calculation
Waste Diversion Services – Waste Diversion Vehicles and Equipment
Number of Vehicles and Equipment

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Value ($/Vehicle)
Vehicles	7	7	9	12	14	17	17	18	18	18	20	21	23	24	26	$355,173
Collection (Contract)	10	11	12	12	13	13	14	15	16	17	21	25	30	34	38	$366,053
Scales	9	10	10	10	11	11	11	11	11	11	12	12	13	13	13	$115,000
Mechanical, electrical, tank, snow blower	1	1	1	1	1	2	2	4	4	4	4	4	4	4	4	$154,800
Bins	259	265	274	274	274	286	286	286	286	286	286	286	286	286	286	$57,000
Compactors	-	-	6	7	8	15	15	15	15	15	15	15	15	15	15	$1,132,900
Total	**286**	**294**	**312**	**316**	**321**	**344**	**345**	**349**	**350**	**351**	**358**	**363**	**371**	**376**	**382**	
Percentage Attributable to Eligible Portion	30%	31%	31%	32%	32%	33%	33%	34%	34%	35%	35%	34%	35%	36%	37%	
Total Eligible Portion of Facilities	**86**	**90**	**97**	**100**	**103**	**112**	**114**	**117**	**119**	**123**	**125**	**123**	**130**	**135**	**141**	

Population	138,213	139,835	141,634	141,724	141,902	141,859	142,024	142,297	143,079	143,737	145,323	146,531	148,002	149,839	151,520
Per Capita Standard	0.0006	0.0006	0.0007	0.0007	0.0007	0.0008	0.0008	0.0008	0.0008	0.0009	0.0009	0.0008	0.0009	0.0009	0.0009

15 Year Average	2009 to 2023
Quantity Standard	0.0008
Quality Standard	$126,813
Service Standard	$101

D.C. Amount (before deductions)	10 Year
Forecast Population	11,949
$ per Capita	$101
Eligible Amount	$1,212,226

Appendix C
Long-Term Capital and Operating Cost Examination

Appendix C: Long-Term Capital and Operating Cost Examination

As a requirement of the D.C.A. under subsection 10 (2) (c), an analysis must be undertaken to assess the long-term capital and operating cost impacts for the capital infrastructure projects identified within the D.C. As part of this analysis, it was deemed necessary to isolate the incremental operating expenditures directly associated with these capital projects, factor in cost savings attributable to economies of scale or cost sharing where applicable and prorate the cost on a per unit basis (i.e., sq.ft. of building space, per vehicle, etc.). This was undertaken through a review of the District's 2022 Financial Information Return.

In addition to the operational impacts, over time the initial capital projects will require replacement. This replacement of capital is often referred to as lifecycle cost. By definition, lifecycle costs are all the costs which are incurred during the life of a physical asset, from the time its acquisition is first considered, to the time it is taken out of service for disposal or redeployment. The method selected for lifecycle costing is the sinking fund method which provides that money will be contributed annually and invested, so that those funds will grow over time to equal the amount required for future replacement.

Table C-1 depicts the annual operating impact resulting from the proposed gross capital projects at the time they are all in place. It is important to note that, while municipal program expenditures will increase with growth in population, the costs associated with the new infrastructure (i.e., facilities) would be delayed until the time these works are in place.

Table C-1
Operating and Capital Expenditure Impacts for Future Capital Expenditures

SERVICE/CLASS OF SERVICE	ANNUAL LIFECYCLE EXPENDITURES	ANNUAL OPERATING EXPENDITURES	TOTAL ANNUAL EXPENDITURES
Services Related to a Highway	1,369,792	88,026	1,457,818
Ambulance Services	193,679	72,001	265,680
Services Related to Long-term Care	74,273	50,149	124,422
Waste Diversion Services	64,742	31,600	96,342
Wastewater Services (incl. Septage Services)	2,880,779	68,937	2,949,716
Water Services	2,429,299	39,637	2,468,936
Total	**7,012,565**	**350,348**	**7,362,913**

Appendix D
Local Service Policy

Appendix D: Local Service Policy

The following guidelines put in general terms the size and nature of engineered infrastructure that is included in the District of Muskoka Development Charge Study, as a project to be eligible to be funded in part by development charges the following will apply:

1. The project will be required to be listed in the most current District of Muskoka Development Charges Study.
2. If any infrastructure does not add any additional capacity over and above the capacity requirement for that development, these projects are assumed to be the sole responsibility of the developer.
3. Infrastructure that provides servicing or capacity for more than one development is not necessarily fully or partially funded from development charges. If a project is considered fully or partially local in nature, the District will require the benefiting land owners to fund the works directly.

The following policy guidelines are general principles by which staff will be guided in considering development applications. However, each application will be considered on its own merits having regard to, among other factors, the nature, type and location of the development in any existing development and proposed development in its surrounding area these policy guidelines, the location and type of services required and their relationship to the proposed development and to existing and proposed development in the area, and subsection 59 (2) of the *Development Charges Act, 1997*.

These local service policy guidelines are subject to review and amendment by the District which may be independent of an amendment or update to the District's development charge by-law.

The detailed engineering requirements for all work and/or development are governed by the District of Muskoka, or if not specified in the Official Plan, by the approved detailed engineering standards.

1. District Roads & Related

All improvements to a District road and road-related infrastructure that are required to facilitate development are considered a local service to be paid directly by the

developer, as a condition of development approvals, subject to the following rules and tests:

- For the purpose of this local service policy “District Roads & Related” excludes all costs to undertake a roads projects and includes, but is not limited to, the following types of works:
- New roads (any and all types), extensions of existing roads, and improvements to existing roads; including any improvements related to additional/increased traffic volumes;
- Traffic signals, intersection improvements, traffic control systems, signage and other similar works;
- All types of crossings (streams, bridges, etc.);
- Any and all other works within the road-right-of-way;
- Land acquisition for any type of development-related roads and related projects.

Overriding Principles for Roads & Related Infrastructure

- Roads and related infrastructure must be provided to the satisfaction of the District's Engineering and Public Works Department;
- Infrastructure needs that are within, adjacent to, or related to, a specific development application, including rezoning, are considered to be a local service and direct responsibility of the developer as a condition of development approval process;
- On-site and off-site Transportation infrastructure must comply with applicable policies and applicable design guidelines;
- Infrastructure needs that are driven by overall District development, that are external to a development site and not directly related to a specific development, are considered to be “non-local” and potentially funded via DCs.

2. Water Services

All improvements to the District’s water system that are required to facilitate development are considered a local service to be paid directly by the developer, as a condition of develop approvals, subject to the following rules and tests:

- All water supply, storage, treatment facilities and booster pumping stations may be included in the development charge calculation.

- Watermains within the development that are 300 mm and under are deemed to be a local service and are a direct funding responsibility of the developer. Watermains within the development that are larger than 300mm that also service other lands maybe eligible for cost sharing with the District. The amount of cost sharing for watermains within a development shall be calculated using tendered unit prices and shall be the difference between the cost of the actual pipe diameter and the cost of a 300mm pipe diameter including a 12 per cent engineering fee. Only watermains and valves will be included in the calculation. Any costs related to the depth of pipe are the responsibility of the developer.
- Water mains within the development that are 300mm and under are deemed to be a local service and are a direct funding responsibility of the developer.
- Connections to trunk mains and pumping stations to service specific areas are to be a direct developer responsibility.
- Trunk watermains, generally outside the development area, identified by a Class Environmental Assessment, Servicing Study or by District Staff will be included in the development charge calculation.

3. Wastewater Services

All improvements to the District's sanitary sewer system that are required to facilitate development are considered a local service to be paid directly by the developer, as a condition of develop approvals, subject to the following rules and tests:

- All sanitary sewage treatment facilities are to be included in the development charge calculation.
- Sewer collectors within the development that are 300 mm and under are deemed to be a local service and are a direct funding responsibility of the developer. Sanitary sewers within the development that are larger than 300mm that also service upstream properties will have cost sharing calculated on the tendered unit prices and shall be the difference between the cost of the actual pipe diameter and the cost of a 300mm pipe including a 12 per cent engineering fee. All other appurtenances with respect to oversizing and any costs related to the depth of pipe are the responsibility of the developer.
- Major sanitary trunk sewers, external to the development, and major pumping stations serving more than one development are to be included in the

development charge calculation. These services will be identified through a Class Environmental Assessment, Servicing Study or by District staff.

- Connections to collectors and pumping stations to service specific areas are to be a direct developer responsibility.
- Sewage pumping stations within the development or local pumping stations serving a small localized area are deemed to be a local service and are a direct funding responsibility of the developer or developers on a flow area or proportional basis, or by agreement between the developers.
- All other development-related pumping stations to be in the development charge calculation.

Appendix E
Asset Management Plan

Appendix E: Asset Management Plan

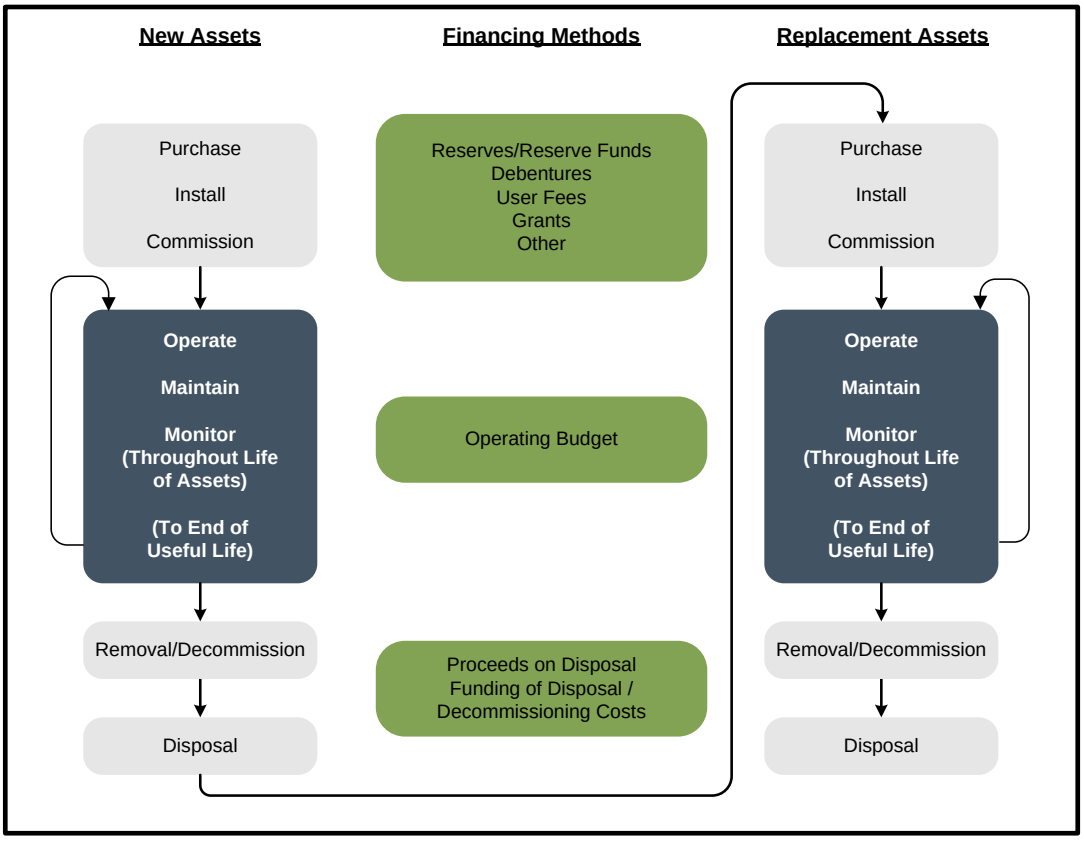
The *Development Charges Act, 1997*, as amended (D.C.A.) (clause (c.2) of subsection 10 (2)) requires that the background study must include an asset management plan (A.M.P.) related to new infrastructure. Section 10 (3) of the D.C.A. provides:

> "The asset management plan shall,
>
> (a) deal with all assets whose capital costs are proposed to be funded under the development charge by-law;
>
> (b) demonstrate that all the assets mentioned in clause (a) are financially sustainable over their full life cycle;
>
> (c) contain any other information that is prescribed; and
>
> (d) be prepared in the prescribed manner."

In regard to the above, section 8 of the regulations was amended to include subsections (2), (3), and (4) which set out specific detailed requirements for transit (only). For all services except transit, there are no prescribed requirements at this time, thus requiring the municipality to define the approach to include in the background study.

At a broad level, the A.M.P. provides for the long-term investment in an asset over its entire useful life along with the funding. The schematic below identifies the costs for an asset through its entire lifecycle. For growth-related works, the majority of capital costs will be funded by the development charge (D.C.). Non-growth-related expenditures will then be funded from non-D.C. revenues as noted below. During the useful life of the asset, there will be minor maintenance costs to extend the life of the asset along with additional program-related expenditures to provide the full services to the residents. At the end of the life of the asset, it will be replaced by non-D.C. financing sources.

It should be noted that with the passing of the *Infrastructure for Jobs and Prosperity Act* (I.J.P.A.) municipalities are now required to complete A.M.P.s, based on certain criteria, which are to be completed by 2022 for core municipal services and 2024 for all other services. The amendments to the D.C.A. do not require municipalities to complete these A.M.P.s (required under I.J.P.A.) for the D.C. background study, rather the D.C.A. requires that the D.C. background study include information to show the assets to be funded by the D.C. are sustainable over their full lifecycle.



In 2012, the Province developed Building Together: Guide for municipal asset management plans which outlines the key elements for an A.M.P., as follows:

State of local infrastructure: asset types, quantities, age, condition, financial accounting valuation and replacement cost valuation.

Desired levels of service: defines levels of service through performance measures and discusses any external trends or issues that may affect expected levels of service or the municipality's ability to meet them (for example, new accessibility standards, climate change impacts).

Asset management strategy: the asset management strategy is the set of planned actions that will seek to generate the desired levels of service in a sustainable way, while managing risk, at the lowest lifecycle cost.

Financing strategy: having a financial plan is critical for putting an A.M.P. into action. By having a strong financial plan, municipalities can also demonstrate that they have

made a concerted effort to integrate the A.M.P. with financial planning and municipal budgeting and are making full use of all available infrastructure financing tools.

The asset management requirement for this D.C. Background Study has been undertaken independently of any District A.M.P.s.

Non-Transit Services

In recognition to the schematic above, the following table (presented in 2024 $) has been developed to provide the annualized expenditures and revenues associated with new growth. Note that the D.C.A. does not require an analysis of the non-D.C. capital needs or their associated operating costs so these are omitted from the table below. While the analysis presented herein does not represent a fiscal impact assessment (including future tax/rate increases), it is intended to provide insight into the potential affordability of the new assets:

1. The non-D.C. recoverable portion of the projects that will require financing from municipal financial resources (i.e. taxation, rates, fees, etc.). This amount has been presented as an annual debt charge amount based on 20-year financing.
2. Lifecycle costs for the 2024 D.C. capital works have been considered over their estimated useful lives.
3. Incremental operating costs for the D.C. services (only) have been included.
4. The resultant total incremental annualized expenditures are approximately $44.3 million. The share of these expenditures related to the growth component of the infrastructure is approximately $13.4 million.
5. Consideration was given to the potential new taxation and user fee revenues which will be generated as a result of new growth. These revenues will be available to finance the expenditures above. The new operating revenues are estimated at approximately $27.6 million. This amount, totalled with the existing operating revenues of $224.0 million, will provide annual revenues of $251.6 million by the end of the period.
6. In consideration of the above, the capital plan is deemed to be financially sustainable.

Table E-1
Asset Management – Future Expenditures and Associated Revenues
2024$

	2051 (Total)
Expenditures (Annualized)	
Annual Debt Payment on Non-Growth Related Capital[1]	30,941,884
Annual Debt Payment on Post Period Capital[2]	6,039,868
Annual Lifecycle - Municipal-wide Services	1,702,487
Annual Lifecycle - Rural Area-specific Services[3]	164,852
Annual Lifecycle - Urban Area-specific Services[3]	5,145,226
Incremental Operating Costs (for D.C. Services)	$350,348
Total Expenditures	**44,344,665**
Revenue (Annualized)	
Total Existing Revenue[4]	$223,978,910
Incremental Tax and Non-Tax Revenue (User Fees, Fines, Licences, etc.)	$27,607,791
Total Revenues	**$251,586,701**

[1] Non-Growth Related component of Projects including 10% mandatory deduction on soft services
[2] Interim Debt Financing for Post Period Benefit
[3] All infastructure costs included in Area Specifc by-laws have been included
[4] As per Sch. 10 of FIR

Transit Services

In regard to the D.C.A. requirements for asset management for transit services, Ontario Regulation 82/98 (as amended) provides the following:

"8(3) If a council of a municipality proposes to impose a development charge in respect of transit services, the asset management plan referred to in subsection 10 (2) (c.2) of the Act shall include the following in respect of those services"

Provided in Table 8-2 are the individual items prescribed by subsection 8(3) of the Regulation (as amended), which are addressed in the following sections.

Table E-1
Transit Services D.C. Background Study A.M.P. Requirements

Ontario Regulation 82/98, as amended subsection 8(3) Requirements
1. A section that sets out the state of local infrastructure and that sets out, i. the types of assets and their quantity or extent, ii. the financial accounting valuation and replacement cost valuation for all assets, iii. the asset age distribution and asset age as a proportion of expected useful life for all assets, and iv. the asset condition based on standard engineering practices for all assets.
2. A section that sets out the proposed level of service and that, i. defines the proposed level of service through timeframes and performance measures, ii. discusses any external trends or issues that may affect the proposed level of service or the municipality's ability to meet it, and iii. shows current performance relative to the targets set out.
3. An asset management strategy that, i. sets out planned actions that will enable the assets to provide the proposed level of service in a sustainable way, while managing risk, at the lowest life cycle cost, ii. is based on an assessment of potential options to achieve the proposed level of service, which assessment compares, A. life cycle costs, B. all other relevant direct and indirect costs and benefits, and C. the risks associated with the potential options, iii. contains a summary of, in relation to achieving the proposed level of service, (not defined clearly) A. non-infrastructure solutions, B. maintenance activities, C. renewal and rehabilitation activities, D. replacement activities, E. disposal activities, and F. expansion activities, iv. discusses the procurement measures that are intended to achieve the proposed level of service, and v. includes an overview of the risks associated with the strategy and any actions that will be taken in response to those risks.
4. A financial strategy that, i. shows the yearly expenditure forecasts that are proposed to achieve the proposed level of service, categorized by, A. non-infrastructure solutions, B. maintenance activities, C. renewal and rehabilitation activities, D. replacement activities, E. disposal activities, and F. expansion activities, ii. provides actual expenditures in respect of the categories set out in sub-subparagraphs i A to F from the previous two years, if available, for comparison purposes, iii. gives a breakdown of yearly revenues by source, iv. discusses key assumptions and alternative scenarios where appropriate, (see associated text) and v. identifies any funding shortfall relative to financial requirements that cannot be eliminated by revising service levels, asset management or financing strategies, and discusses the impact of the shortfall and how the impact will be managed.

State of Local Infrastructure

The transit assets included in this A.M.P. are the 12 fleet vehicles that the District is planning to acquire to support the demand-responsive transit service, along with associated equipment. These assets are estimated to have a replacement value of approximately $2.62 million.

Given that these assets haven't been acquired yet, there is no current age or condition information to report in this asset management plan. Once the assets are acquired the District will track their age and condition in accordance with its established asset management practices.

Expected Levels of Service

The District's plan to emplace demand-responsive transit services identifies the planned level of service in terms of increased ridership and the required purchases of transit vehicles.

As a result of this plan, the District will be expanding transit services and thereby increase the level of service being provided to the community.

Asset Management Strategy

The asset management strategy provides the recommended course of actions required to deliver the expected L.O.S. discussed in the previous section in a sustainable fashion.

The planned level of service primarily includes infrastructure-related solutions including additional transit vehicles and associated equipment. This planned level of service will result in both operating and capital budget impacts over the forecast period. This has to be taken into consideration with the objective of increasing ridership while mitigating risk.

Following the initial acquisition of the transit assets included in this plan, the District will need to plan for their eventual replacement. Assuming a seven-year useful life, the average annual lifecycle cost of these assets is estimated to be approximately $374,000. This represents the amount of funding that would be required annually to fully fund asset replacement needs as they arise.

Financing Strategy

The financing strategy outlines the suggested financial approach to fund the recommended asset management strategy outlined above. The financial forecast within this section of the asset management plan includes the expansionary capital needs over the 10-year forecast period. The yearly expenditure forecast, including sources of funding for the planned capital expenditures, is provided in Table E-2 below.

Table E-2
Financing Strategy

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Capital Expenditures										
Expansion Activities										
New Transit Vehicles	$ -	$ 752,967	$ 339,297	$ -	$ -	$ -	$ -	$ -	$ -	$ -
New Equipment	$ 96,826	$ 1,376,088	$ 52,979	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Replacement Activities										
Transit Vehicles	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 752,967	$ 339,297
Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 96,826	$ 1,376,088	$ 52,979
Total Capital Expenditures	**$ 96,826**	**$ 2,129,055**	**$ 392,276**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 96,826**	**$ 2,129,055**	**$ 392,276**
Capital Funding										
External grants	$ 67,710	$ 1,488,850	$ 274,319	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Development Charges	$ 2,127	$ 46,780	$ 8,619	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Reserves/Own-source Revenue	$ 26,988	$ 593,426	$ 109,338	$ -	$ -	$ -	$ -	$ 96,826	$ 2,129,055	$ 392,276
Total Capital Funding	**$ 96,826**	**$ 2,129,055**	**$ 392,276**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 96,826**	**$ 2,129,055**	**$ 392,276**

Appendix F
Proposed D.C. By-law

THE DISTRICT MUNICIPALITY OF MUSKOKA

BY-LAW 2024-XY

Being a by-law to impose Development Charges

WHEREAS The District Municipality of Muskoka will experience growth through development and re-development;

AND WHEREAS in order to accommodate such development and re-development the construction, improvement and expansion of certain services is required;

AND WHEREAS pursuant to Section 2 (1) of the Development Charges Act, 1997, S.O. 1997, c. 27 as amended, Muskoka District Council may pass by-laws for the imposition of development charges against land to pay for the increased capital costs because of increased needs for such services arising from the development and re-development of such land;

AND WHEREAS the development of land, for residential and non-residential uses will increase the need for the services designated in Schedule "A" hereto;

AND WHEREAS Muskoka District Council has completed a Development Charges Background Study (the “Study”), and given notice in accordance with the Development Charges Act, 1997 of its development charges proposal and held a public meeting on August 8, 2024;

AND WHEREAS Muskoka District Council has heard all persons who applied to be heard in objection to, or in support of, the development charges proposal;

AND WHEREAS Muskoka District Council on August 8, 2024, determined that no further public meetings were required under Section 12 of the Development Charges Act, 1997;

AND WHEREAS Muskoka District Council on September 16, 2024 determined that the increase in the need for services attributable to the anticipated development as

contemplated in the Study, including any capital costs, will be met by updating the capital budget and forecast for the District Municipality of Muskoka, where appropriate;

AND WHEREAS Muskoka District Council on September 16, 2024 determined that the future excess capacity identified in the Study, shall be paid for by the development charges contemplated in the said Study, or other similar charges;

AND WHEREAS Muskoka District Council has given consideration of the use of more than one Development Charge By-law to reflect different needs for services in different areas, also known as "area rating" or "area specific development charges", and has determined that for the services, and associated infrastructure proposed to be funded by development charges under this by-law, that it is fair and reasonable that the charges be calculated on a municipal-wide uniform basis;

AND WHEREAS the Study dated July 18, 2024 includes an Asset Management Plan that deals with all assets whose capital costs are intended to be funded under the Development Charge By-law and that such assets are considered to be financially sustainable over their full life-cycle;

AND WHEREAS Muskoka District Council will give consideration to incorporating the Asset Management Plan outlined in the Study within the District Municipality of Muskoka's ongoing practices and Corporate Asset Management Plan;

NOW THEREFORE the Council of The District Municipality of Muskoka ENACTS AS FOLLOWS:

A. DEFINITIONS

1.

(1) In this by-law:

(a) "Act" means the Development Charges Act, 1997, S.O. 1997, c. 27, as amended;

(b) "accessory use" means a building or structure that is naturally and normally incidental, subordinate in purpose of floor area or both, and exclusively devoted to a principal use, building or structure and includes, but is not

necessarily limited to, bunkies and sleeping cabins with no bathroom or kitchen facilities;

(c) “affordable residential unit” means a dwelling unit that meets the criteria set out in subsection 4.1 of the Act;

(d) “attainable residential unit” means a dwelling unit that meets the criteria set out in subsection 4.1 of the Act;

(e) "cannabis production facilities" means a building used, designed or intended for growing, cultivation, producing, testing, destroying, storing or distribution, excluding retail sales, of marijuana or cannabis and for the purposes of the by- law is defined as a non-residential use;

(f) "commercial accommodation premises" means any building or structure designed, used or intended to be occupied by one or more individuals as temporary sleeping accommodations whether on a daily, weekly, monthly seasonal or other basis and includes, but is not limited to:

(i) tourist commercial resorts, hotels and motels;
(ii) lodging or group homes and bed and breakfasts;
(iii) retirement homes, old age homes and nursing homes;
(iv) school dormitories not otherwise exempt; and
(v) sleeping cabins part of a commercial operation of a camp or similar business.

(g) "commercial accommodation unit" means any suite, room, apartment or other enclosed space within a commercial accommodation premises:

(i) that is leased, rented, assigned or otherwise granted to one or more occupants or for any period of time; and
(ii) the occupant(s) to whom the suite, room, apartment or other enclosed space is leased, rented, assigned or otherwise granted to have a reasonable expectation of privacy;

(h) "development" means any and all buildings or structures that require a permit of any kind under the Building Code;

(i) "duplex dwelling" means a residential building containing two (2) separate, primary dwelling units that is not a semi-detached residential development;

(j) "dwelling unit" means any part of a residential building or structure used, designed or intended to be used as a domestic establishment in which one or more persons may sleep and are provided with bathroom and kitchen facilities for their exclusive use. A dwelling unit shall not include a commercial accommodation unit or garden suite as defined in this by-law;

(k) "farm building" means buildings or structures used to carry on a bona fide farming operation including barns, silos and other ancillary development to an agricultural use, but excluding cannabis production facilities and those buildings or structures used for residential purposes;

(l) "garden suite" means one (1) detached residential structure containing bathroom and kitchen facilities and only one (1) sleeping area that is ancillary to an existing residential structure and at the time of installation is designed and intended to be temporary and portable, but does not include a mobile home or park model trailer;

(m) "high density multiple unit residential development" means:

(i) all residential development that does not qualify as either single detached residential development, semi-detached residential development, or low density multiple residential development; and
(ii) in the case of a mixed use development, any portion of the residential component thereof that does not qualify as single detached residential development, semi-detached residential development, or low density multiple residential development;

(n) "hunt camp" means a building or buildings primarily used for recreational activities such as hunting or fishing, which provides seasonal or temporary accommodation in a remote location where municipal or community services are usually not immediately accessible to the buildings. A hunt camp does not include a dwelling unit or commercial accommodation premises or other commercial use;

(o) “inclusionary zoning residential unit” means a dwelling unit that is an affordable housing unit required to be included in a development or redevelopment pursuant to a by-law passed under section 34 of the *Planning Act* to give effect to the policies described in subsection 16(4) of that Act.

(p) “institutional” means development of a building or structure intended for use:

(i) as a long-term care home within the meaning of subsection 2 (1) of the Long-Term Care Homes Act, 2007;
(ii) as a retirement home within the meaning of subsection 2(1) of the Retirement Homes Act, 2010;
(iii) by any institution of the following post-secondary institutions for the objects of the institution:
(1) a university in Ontario that receives direct, regular and ongoing operation funding from the Government of Ontario;
(2) a college or university federated or affiliated with a university described in subclause (i); or
(3) an Indigenous Institute prescribed for the purposes of section 6 of the Indigenous Institute Act, 2017;
(iv) as a memorial home, clubhouse or athletic grounds by an Ontario branch of the Royal Canadian Legion; or
(v) as a hospice to provide end of life care;

(q) "long term care home" means homes, nursing homes or homes for the aged where the Ministry of Health and Long Term Care funds the care provided in such homes and application for accommodation is made through a Community Care Access Centre or other provincial regulatory body and is a not-for-profit organization;

(r) "low density multiple unit residential development" means:

(i) townhouses or row homes;
(ii) duplexes, triplexes, quadraplexes and larger similar developments where the residential units are not connected by an internal corridor;

(s) "mobile home" means any residential building or structure that is designed to be made mobile and constructed or manufactured to provide a temporary or

permanent residence for one or more persons, but does not include a travel trailer, or a tent trailer, or a park model trailer;

(t) "mixed use building or structure" means any building or structure that is comprised of both residential and non-residential portions;

(u) "Muskoka" means "The District Municipality of Muskoka" as the context requires;

(v) “non-profit housing” means development of a building or structure intended for use as residential premises by:

(i) a corporation to which the Not-for-Profit Corporations Act, 2010 applies, that is in good standing under that Act and whose primary objective is to provide housing;
(ii) a corporation without share capital to which the Canada Not-for-profit Corporations Act applies, that is in good standing under that Act and whose primary objective is to provide housing; or
(iii) a non-profit housing co-operative that is in good standing under the Co-operative Corporations Act;

(w) "non-residential" means lands, buildings or structures, or part thereof, used, designed or intended to be used for any use other than residential use;

(x) "park model trailer" means any structure that is designed to be mobile and meets the following criteria:

(i) built on a single chassis mounted on wheels;
(ii) designed to facilitate relocation from time to time;
(iii) designed to provide a permanent or seasonal residence for one or more persons, but not including a travel trailer or a tent trailer;
(iv) designed as living quarters and may be connected to those utilities necessary for installed fixtures and appliances; and
(v) has a gross floor area, including lofts, not exceeding 50 m² (538.21 ft²) when in the set up mode and having a width greater than 2.6 m (8.53 ft.) when in the transit mode.

(y) "regulations" means the regulations to the Act;

(z) “rental housing” means development of a building or structure with four or more dwelling units all of which are intended for use as rented residential premises;

(aa) "residential" means land or buildings or structures of any kind whatsoever or any suite, unit, apartment, room or sleeping area within such buildings or structures used, designed, intended to be or capable of being used as living accommodations for one or more individuals except those premises or buildings constituting commercial accommodation premises as defined in this by-law.

For the purposes of this by-law any building or structure or portion of any building or structure or portion thereof within which there is at least one sleeping area shall be categorized as either residential or commercial accommodation premises;

(ab) "secondary dwelling unit" means a dwelling unit, whether contained within a single detached dwelling, a semi-detached dwelling or a townhouse/row house dwelling, or ancillary to a single detached dwelling, a semi-detached dwelling or a townhouse/row house dwelling including but not limited to a stand-alone structure (e.g. coach house or laneway suite) or structure constructed above an existing garage or other structure separate from the primary dwelling unit which:

(i) Is secondary to the primary dwelling unit and smaller in gross floor area than the primary dwelling unit;
(ii) Cannot be conveyed as a separate parcel from the primary dwelling unit;
(iii) Is not located in the Waterfront Designation of the Official Plan for the Muskoka District Area; and
(iv) Is not a Duplex, Garden Suite, Commercial Accommodation Unit, Mobile Home or Park Model Trailer as defined in this By-law.

(ac)"semi-detached residential dwelling unit" means a residential building consisting of two (2) separate primary dwelling units:

(i) having one vertical wall or one horizontal wall, but no other parts, attached to another building or structure; and
(ii) the dwelling units are not connected by an interior corridor;

(ad) "single detached residential dwelling unit" means a residential building consisting of one primary dwelling unit and not attached to another building or structure;

(ae) "sleeping area" means a habitable room or other definable space within a building or structure that is:

(i) capable of being used as a sleeping area for one or more individuals which includes a den, study or other similar space; but
(ii) does not include a living room or kitchen;

(af) "temporary building" means any building or structure that is intended, at time of construction or installation is intended to be removed in the future and includes garden suites, mobile homes and park model trailers.

(ag) "townhouse or row dwelling" means a residential building divided predominantly vertically into three or more attached dwelling units, each of which has a separate entrance from the outside.

(2)

(a) For the purposes of this by-law each of the following shall be deemed to be a separate unit:

(i) each single detached residential development;
(ii) each unit within a semi-detached residential development;
(iii) each suite, apartment or unit within a duplex, triplex, quadraplex or larger similar development;
(iv) each suite, apartment, unit, room or sleeping area within a high density multiple unit residential development or a commercial accommodation premises;
(v) each park model trailer, mobile home, or garden suite.

(b) In determining whether or not a suite, apartment, unit, room, sleeping area or other enclosed space is a unit within the meaning of section 1 (2)(a) the presence or absence of specific features such as kitchens, cooking facilities or other features is not relevant.

(3) The interpretation section of the Act shall apply to this by-law. In the event of any conflict between the Act and the provisions of the by-law, the provision of the Act shall govern.

(4) In this by-law, the word "development" includes re-development.

(5) The term "high density multiple unit residential development" includes, but is not limited to:

(i) apartment dwelling units; and
(ii) suites, apartments, units, rooms or sleeping areas within premises described in (i) inclusive.

(6) In the application of the by-law the terms "unit", "apartment" or "suite" are synonymous and are considered interchangeable. Notwithstanding anything to the contrary, each suite, unit or apartment shall be deemed to be a separate unit within the meaning of this by-law.

B. APPLICATION OF BY-LAW

(1) This by-law shall apply to all lands within the boundaries of The District Municipality of Muskoka.

(2) The provisions of this by-law shall be used to determine if a development charge is payable in any particular case and to determine the amounts payable.

2. The services for which development charges shall be payable, shall be those described in Schedule "A" hereto.

3. A Development Charge shall include:

(1) a charge in respect of Services Related to a Highway, Ambulance Services, Services Related to Long-term Care, Waste Diversion Services, and Transit Services;

(2) The Water and Wastewater Development Charges shall be and are hereby imposed upon all lands located within the Urban Service Area (USA), where municipal water and wastewater services are or will be provided. The boundaries of the USAs shall be determined by and be the same as the boundaries of any lands designated as Urban Centres or Special Policy Areas as set out in the Official Plan for the Muskoka District Area and updated and amended from time to time, in accordance with the provisions of the Planning Act; and

(3) The Rural Area Septage Development Charge shall be and is hereby imposed upon all lands within the boundaries of The District Municipality of Muskoka not described in section 3 (2) as it relates to the provision of wastewater services.

4. For the purposes of section 3 (2), where only a portion of a parcel is located within any such boundary, the whole of such parcel shall be deemed to be within the said boundary.

5. All owners of land shall, prior to developing their lands, whether by way of new development, re- development or any other type of development, unless specifically exempted herein, pay development charges in accordance with this by-law.

C. OBLIGATION TO PAY DEVELOPMENT CHARGES

General

6. Subject to section 2 (3) of the Act and section 8 of this by-law, an owner of land shall pay development charges, in accordance with the provisions of this by-law at the rates set forth in Schedules "B-1" and "B-2" as adjusted in accordance with section F from time to time for any and all development requiring any one or more of the following:

(a) the passing of a zoning by-law or an amendment to a zoning by-law under section 34 of the Planning Act, as amended;

(b) the approval of a minor variance under section 45 of the Planning Act;

(c) the conveyance of land to which a by-law passed under subsection 50 (7) of the Planning Act;

(d) the approval of a plan of subdivision under section 50 of the Planning Act;

(e) a consent under section 53 of the Planning Act;

(f) the approval of a description under section 50 of the Condominium Act; or

(g) the issuing of permit under the Building Code Act, in relation to a building or structure.

Phasing

7. The development charges are not being phased in and will take effect on the date as contained in section 43.

Exemptions

8. Subject to section 9 herein, the following types of development shall be exempt from payment of development charges:

(a) the development of a non-residential farm building or structure;

(b) the development of a cemetery and burial sites exempt from taxation under section 3 of the Assessment Act, R.S.0. 1990, c. A.31, as amended;

(c) development described in sections 2(3) of the Act related to an enlargement of an existing dwelling unit;

(d) buildings or structures owned and occupied by and used for the purposes of a municipality;

(e) buildings or structures owned and occupied by and used by a Board of Education defined in section 1 (1) of the Education Act, R.S.O. 1990, c. E.2, as amended;

(f) buildings or structures owned by a hospital approved as a public hospital under the Public Hospitals Act, R.S.O. 1990, c. P.40 when used for public hospital services;

(g) buildings or structures owned and occupied by a college of applied arts and technology or university including residences for students enrolled in such college or university; and

(h) long term care homes as defined herein.

(i) the category of exempt development described in section 4.2 of the Act, namely that development charges shall not be imposed with respect to non-profit housing development.

(j) the category of exempt development described in section 4.3 of the Act, namely that development charges shall not be imposed with respect to inclusionary zoning residential unit development.

(k) affordable residential units and attainable residential units will be exempt from development charges in accordance with section 4.1 of the Act.

9. For the purpose of sections 8 (d), (e), (f), (g) and (h) development subsidized by any of the entities listed therein whether by way of grant agreement, cost contribution or otherwise is not exempt from the payment of development charges.

Temporary Buildings

10.

(1) Notwithstanding any other provisions of this by-law, but subject to sections 11, 12, and 13, a person proposing to erect a temporary building may request deferral of payment of development charges provided that:

(i) prior to the issuance of the building permit for the temporary building, the owner shall provide to Muskoka securities in the form of cash or a letter of credit acceptable to the District Treasurer in the full amount of the development charges otherwise payable pursuant to this by-law; and

(ii) within two (2) years of the date the building permit is issued, the owner shall demolish or remove the temporary building from the lands.

(2) Upon satisfactory evidence that section 10 (1)(ii) has been complied with, Muskoka shall return to the owner the securities provided pursuant to section 10 (1)(i), without interest.

(3) In the event that the owner does not demolish or remove the temporary building in accordance with section 10 (1)(ii) and provide satisfactory evidence in accordance with section 10 (2), the temporary building shall be deemed conclusively not to be a temporary building for the purposes of this by-law and Muskoka shall, without prior notification to the owner, transfer the cash or draw upon the letter(s) of credit provided pursuant to section 10 (1)(i) and transfer the amount so drawn into the appropriate development charges reserve funds.

11.

(1) Notwithstanding section 10, development charges with respect to garden suites are required to be paid in full at the time that a building permit is issued.

(2) If a garden suite is demolished or removed within ten (10) years of the date of issuance of the building permit relating thereto, the owner may make application to Muskoka for a refund.

(3) On receipt of evidence to the satisfaction of Muskoka, which establishes that a garden suite has been removed or demolished in accordance with section 11 (2), the development charges paid in regard to that garden suite shall be refunded in full, but without interest, to the then current owner thereof.

12.

(1) Notwithstanding section 10, development charges with respect to mobile homes are required to be paid in full at the time that a building permit is issued, in accordance with section 18.

(2) If a mobile home is demolished or removed within ten (10) years of the issuance of the building permit relating thereto, the owner may make application to Muskoka for a refund.

(3) On receipt of evidence to the satisfaction of Muskoka, which establishes that a mobile home has been removed or demolished in accordance with section 12(2), the development charges paid in regard to that mobile home may be refunded in full, but without interest, if:

(i) that applicant establishes to the satisfaction of Muskoka that he/she is the current owner of the mobile home in question and the owner or lessee of the parcel of land on which the mobile home was located; and
(ii) a development charge was paid with respect to the mobile home in accordance with section 12 (1).

13.

(1) Notwithstanding section 10, development charges with respect to park model trailers are required to be paid in full at the time that a building permit is issued.

(2) If a park model trailer is demolished or removed within three (3) years of the issuance of the building permit relating thereto, the owner may make application to Muskoka for a refund.

(3) On receipt of evidence to the satisfaction of Muskoka, which establishes that a park model trailer has been removed or demolished in accordance with section 13 (2), the development charges paid in regard to that park model trailer may be refunded in full, but without interest if:

(i) that applicant establishes to the satisfaction of Muskoka that he/she is the current owner of the park model trailer in question and the owner or lessee of the parcel of land on which the park model trailer was located; and
(ii) a development charge was paid with respect to the park model trailer in accordance with section 13 (1).

D. CALCULATION OF DEVELOPMENT CHARGES PAYABLE

General

14.

(1) For the purposes of calculating the development charges payable, all development shall be categorized as either:

(i) Residential or commercial accommodation;
(ii) non-residential; or
(iii) mixed use.

(2) Without limiting the generality of the foregoing, non-residential development includes commercial, institutional, industrial development and cannabis production facilities.

(3)

(i) In the case of mixed use development, the building or structure shall be separated into residential and non-residential portions. In the event that a complaint is lodged with respect to whether or not a building or structure or portion thereof is residential or non-residential, the portion in question shall be deemed to be residential.
(ii) Notwithstanding section 14 (3)(i), hallways shall be included within the non- residential portion unless the portions of the buildings or structures that the hallways provide access to are solely residential.

(4) Once it has been determined that a proposed development is residential or commercial accommodation premises in whole or part, the residential portion or commercial accommodation premises portion shall be reviewed to determine whether or not such portion is proposed to be separated into units, suites, apartments, rooms or sleeping areas, use of which may be given, leased, rented, granted or otherwise conferred upon a specific person or persons for a period of time, whether daily, monthly, annually, until the occurrence of a specific event or otherwise.

(5) For the purposes of section 14 (4), the provision of services by the landlord or other persons to lessees, tenants or occupants of the proposed units, suites,

apartments, rooms or sleeping areas does not and shall not exempt the owner from payment of development charges in accordance with the residential development charges detailed in Schedule B-1 hereto.

(6) Subject to section 32 herein, where an owner has previously paid a development charge with respect to land being developed as a condition of a consent, plan of subdivision or condominium approval given under the Planning Act, and the amount of such payment will be recognized as a credit against any development charges payable under this by- law. The amount of credit cannot exceed the amount payable under this by-law.

Rules applicable to the calculation of development charges applicable to residential development

15.

(1) The development charges payable with respect to development that is solely residential development, shall be calculated in accordance with this section 15.

(2) The residential development shall be categorized as:

(i) single detached residential development or semi-detached residential development; or
(ii) low density multiple unit residential development; or
(iii) high density multiple unit residential development; or
(iv) per occupant charge.

(3) In the case of single detached residential development, the development charges shall be calculated on the basis of the number of single detached dwelling units for which a building permit is applied for multiplied by the rates set for such development in Schedule "B-1".

(4) In the case of semi-detached residential development, the development charges shall be calculated on the basis of the number of dwelling units for which a building permit is applied for multiplied by the rates set for such development in Schedule "B-1".

(5) In the case of low density multiple unit residential development, the development charges payable shall be calculated by multiplying the total number of units, suites and apartments within the development by the rates set forth in Schedule "B-1".

(6)

(a) In the case of high density multiple unit residential development that has been or is proposed to be separated into two or more units, suites or apartments, whether temporarily or permanently, the development charges shall be calculated as the sum of:

(i) the number of suites, units or apartments with two or more sleeping areas within the development multiplied by the rates set forth in Schedule "B-1"; plus

(ii) the number of suites, units or apartments within the development containing less than two sleeping areas multiplied by the rates set forth in Schedule "B-1".

(b) In the case of high density multiple unit residential development that has not been and is proposed not to be separated into units, suites or apartments as described in section 15 (6)(a), but is proposed to be separated into two or more rooms or sleeping areas, the development charges payable shall be calculated by multiplying the number of sleeping areas and rooms by the rates set out in Schedule "B-1".

(c) In the case of high density multiple unit residential development that is not and is not proposed to be separated into units, suites, apartments, rooms or sleeping areas, the development charges payable shall be calculated in accordance with section 15 (7).

(d) In the case of high density multiple unit residential development that is a combination of one or more of the developments described in sections 15 (6)(a), (b) and (c), sections 15 (6)(a), (b) and (c) shall be applied to each such portion and the development charges payable shall be calculated as the sum of the amounts calculated for each such portion.

(7) In the case of residential development that does not fit within any of the categories described in sections 15 (2) (i), (ii) or (iii) defined herein, development charges shall be payable as follows:

(i) the maximum number of persons for which the building or structure has been designed to accommodate (the occupancy levels) as detailed in the building permit application multiplied by the rates set forth in Schedule "B-1" titled "Per Occupant Charge".

(8) For the purposes of this section and section 19 (2), where plans or drawings of any kind, whether prepared for building permit applications, leasing, marketing or other purposes, for a building or structure illustrate units, suites, apartments, hotel or motel rooms or distinct sleeping areas, such plans and drawings shall be prima facie evidence of the division of the building or structure into units, suites, apartments or sleeping areas.

(9) Notwithstanding the provisions of this by-law, development charges for rental housing developments will be reduced based on the number of bedrooms in each unit as follows:

(a) Three or more bedrooms – 25% reduction;

(b) Two bedrooms – 20% reduction; and

(c) All other bedroom quantities – 15% reduction.

16.

(1) It is hereby acknowledged that pursuant to subsections 2(3), 2(3.1), and 2(3.2) of the Act, development charges are not payable with respect to the following conditions:

(a) an enlargement to an existing dwelling unit;

(b) a second residential unit in an existing detached house, semi-detached house, or rowhouse on a parcel of land on which residential use, other than ancillary residential use, is permitted, if all buildings and structures ancillary

to the existing detached house, semi-detached house or rowhouse cumulatively contain no more than one residential unit;

(c) a third residential unit in an existing detached house, semi-detached house or rowhouse on a parcel of land on which residential use, other than ancillary residential use, is permitted, if no building or structure ancillary to the existing detached house, semi-detached house or rowhouse contains any residential units;

(d) one residential unit in a building or structure ancillary to an existing detached house, semi-detached house or rowhouse on a parcel of residential land, if the existing detached house, semi-detached house or rowhouse contains no more than two residential units and no other building or structure ancillary to the existing detached house, semi-detached house or rowhouse contains any residential units; or

(e) in an existing rental residential building, which contains four or more residential units, the creation of the greater of one residential unit or one per cent of the existing residential units.

(2) Where additional units, over and above the number of units referenced in section 16 (1) are created and added to an existing residential building, development charges shall be applied in accordance with section 15 with respect to those additional units.

(3) Notwithstanding anything to the contrary, the exemptions described in section 16 (1) do not apply to the conversion of residential premises or the enlargement and conversion of residential premises to commercial accommodation premises.

(4) It is hereby acknowledged that pursuant to subsections 2(3.2) of the Act, development charges are not payable with respect to the following conditions:

(a) a second residential unit in a new detached house, semi-detached house or rowhouse on a parcel of land on which residential use, other than ancillary residential use, is permitted, if all buildings and structures ancillary to the new

detached house, semi-detached house or rowhouse cumulatively will contain no more than one residential unit;

(b) a third residential unit in a new detached house, semi-detached house or rowhouse on a parcel of land on which residential use, other than ancillary residential use, is permitted, if no building or structure ancillary to the new detached house, semi-detached house or rowhouse contains any residential units; or

(c) one residential unit in a building or structure ancillary to a new detached house, semi-detached house or rowhouse on a parcel of residential land, if the new detached house, semi-detached house or rowhouse contains no more than two residential units and no other building or structure ancillary to the new detached house, semi-detached house or rowhouse contains any residential units.

17. Notwithstanding anything to the contrary, the development charges payable with respect to a garden suite shall be calculated as follows:

number of garden suites or secondary suites multiplied by the rate set forth in Schedule "B-1" titled " High Density Multiples with ≥ 2 Sleeping Areas "

18. The development charges payable with respect to mobile homes, park model trailers, and individual buildings within Hunt Camps shall be calculated as follows:

number of mobile homes and individual buildings multiplied by the rate set forth Schedule "B-1" titled " High Density Multiples with < 2 Sleeping Areas ".

Rules applicable to the calculation of non-residential development charges

19.

(1) In the case of development that is solely non-residential development, the development charges for the entire development, as the case may be, shall be calculated in accordance with this section.

(2)

(i) In the case of non-residential development that consists solely of commercial accommodation premises comprised of units, suites, apartments and/or sleeping areas and amenity areas for the exclusive use of the occupants of the units, suites, apartments and/or sleeping areas, the development charges payable shall be calculated on the basis of multiplying the number of units, suites, apartments and/or sleeping areas within the commercial accommodation premises by the rates set forth in Schedule "B-2".

(ii) Section 15 (8) of the by-law shall apply to this section.

(3) In the case of non-residential development that does not include commercial accommodation premises, the development charges payable shall be calculated by multiplying the gross floor area of such development by the applicable rates set forth in Schedule "B-3"; and

(4) In the case of non-residential development that consists of both commercial accommodation premises and other portions not set out for the exclusive use of the occupants of the commercial accommodation premises, the development shall be apportioned and the rates set forth in Schedule "B-2" and "B-3" shall be applied to each portion.

(5) In the case of commercial accommodation premises that do not fit within any of the categories described in sections 19 (2) (i) or (ii) defined herein, development charges shall be payable as follows:

(i) the maximum number of persons for which the building or structure has been designed to accommodate (the occupancy levels) as detailed in the building permit application multiplied by the rates set forth in Schedule "B-2" titled "Per Occupant Charge" hereto.

20.

(1) Where a development includes the enlargement of the gross floor area of an industrial building, the amount payable shall be determined in accordance with section 4 of the Act.

(2) Except for enlargement of commercial accommodation premises, where the development includes the enlargement of the gross floor area of a non-residential development, the amount payable with respect to the non-residential portion of the enlargement shall be determined in accordance with the following rules:

(i) if the gross floor area is enlarged by 50 per cent or less, the amount of the development charge in respect of the enlargement is zero; and
(ii) if the gross floor area is enlarged by more than 50 per cent the amount of the development charge in respect of the enlargement is the amount of the development charge that would otherwise be payable multiplied by the fraction determined as follows:

1. determine the amount by which the enlargement exceeds 50 per cent of the gross floor area before the enlargement.
2. divide the amount determined under paragraph 1 by the amount of the enlargement.

21. For the purposes of calculating the charges payable with respect to non-residential development, the area of the following portions of the development shall be deducted in calculating the gross floor area:

(i) a room or enclosed area within the building or structure above or below grade that is used exclusively for the accommodation of heating, cooling, ventilating, electrical, mechanical or telecommunications equipment that service the building;
(ii) loading facilities above or below grade; and
(iii) a part of the building or structure below grade that is used for the parking of motor vehicles or for storage or other accessory use.

Rules applicable to the calculation of development charges applicable to mixed use development

22.

(1) In the case of a mixed use development, development charges shall be calculated in accordance with this section 22.

(2) The development charges payable with respect to mixed use developments shall be the sum of:

(i) for the residential portion, an amount calculated in accordance with sections 15 to 18 inclusive; plus
(ii) for the non-residential portion, an amount calculated in accordance with sections 19 to 21 inclusive.

(3) Notwithstanding anything to the contrary, where the owner or operator of a building or structure provides full meal services by way of a meal plan or otherwise to the lessees, tenants or occupants of suites, units, or apartments or sleeping areas within the building and operates a separate kitchen and/or dining facility solely to serve such residents, the area occupied by such kitchen and/or dining facilities shall not be included in the calculation of the non-residential portion development charges.

(4) Notwithstanding anything to the contrary, where facilities such as swimming pools, saunas, exercise rooms or other entertainment or recreational facilities within a mixed use development are for the exclusive use of the residents of the residential portion of that development, such facilities shall not be included in the calculation of the non-residential portion of the development charges.

Expansion or Enlargements

23. For the purposes of determining the amounts payable with respect to expansions or enlargements the unexpanded size of the building shall be the size of the building as of the date this by-law comes in effect.

Demolition and Destruction

24.

(1) An owner whose building is destroyed by fire or natural causes or who has secured the necessary approvals may demolish and replace the building with a building equivalent in gross floor area and/or the type, number and size of dwelling units and not be subject to the development charges under this by-law with respect to the development being replaced, provided that any additional

floor area or dwelling units created in excess of those demolished shall be subject to the development charges.

(2) The exception described in section 24 (1) is limited only and applies only if the owner obtains a building permit to re-build within 60 months of the date of demolition or destruction.

Redevelopment

25.

(1) Despite any other provisions of this by-law, where, as a result of the redevelopment of land, a building or structure existing on the same land within 60 months prior to the date of payment of development charges in regards to such redevelopment was, or is to be demolished, in whole or in part, or converted from one principal use to another principal use on the same land, the development charges payable with respect to such redevelopment shall be reduced by an amount calculated under sections 15 and 19 with respect to the development that has been or will be demolished or converted to another principal use, provided that such amounts shall not exceed, in total, the amount of the development charges otherwise payable with respect to the redevelopment.

(2) "Redevelopment" includes conversions from one principle use to another.

E. SERVICES IN LIEU

26. Subject to an agreement pursuant to section 38 of the Act, Muskoka may, on a case by case basis, by agreement, permit an owner to provide services in lieu of the payment of all or part of a development charge.

27. It shall be and is hereby established that it shall be the policy that where an owner is permitted to provide services in lieu, the maximum amount of the credit available shall be the amount of the development charge payable by the owner for the particular service provided.

F. DEVELOPMENT CHARGE SCHEDULE INDEXING

28. The amount of the development charges payable pursuant to this by-law shall be adjusted annually on January 1st each and every year, without amendment to this by- law, commencing on January 1, 2025, in accordance with the regulations.

G. TIMING OF CALCULATION AND PAYMENT

29.

(1) Development charges under this by-law are payable prior to issuance of a building permit, unless an agreement under the Act and sections 41 and 42 for alternative timing of payment has been executed.

(2) For the purposes of section 29 (1), the term "building permit" includes "foundation permit" or any other permit issued under the Building Code Act.

(3) Notwithstanding section 29 (1), development charges for rental housing and institutional developments are due and payable in 6 installments commencing with the first installment payable on the date of partial or full occupancy, and each subsequent installment, including interest as provided in the District's Development Charges Interest Rate Policy, payable on the anniversary date each year thereafter.

(4) Where the development of land results from the approval of a Site Plan or Zoning By-law Amendment made on or after January 1, 2020, and the approval of the application occurred within 18 months of building permit issuance, the Development Charges under sections 29 (1) and 29 (3) shall be calculated based on the rates that were in effect on the date the planning application was made, including interest as provided in the District's Development Charges Interest Rate Policy. Where both planning applications apply, Development Charges under sections 29 (1) and 29 (3) shall be calculated based on the rates, including interest as provided in the District's Development Charges Interest Rate Policy, that were in effect on the date of the later planning application.

H. REFUNDS AND CREDITS

General

30.

(1) In the event that Muskoka is required pursuant to the Act to make a refund, the refund shall be paid to the registered owner of the land on the date on which the refund is paid.

(2) Where Muskoka is required to pay interest on a refund by the Act, interest shall be paid at the minimum rate calculated in accordance with section 11 (2) of the regulations.

31. In accordance with section 41 (2) of the Act, any and all credits given by Muskoka pursuant to By-law 91-98, 99-67 or any other development charge type of by-law shall be deemed to have been given under this by-law.

32. Where an owner proposes to change the nature of the use of a parcel on which development charges have partially been paid, and the new use requires the payment of development charges, the owner shall be given a credit against development charges payable with respect to the new use in an amount equal to the lesser of:

    (i) the amount of charges previously paid; or
    (ii) the amounts payable for the new use.

Port Severn

33. It is hereby acknowledged that lands within the community of Port Severn have paid a variety of local improvement charges with respect to water and wastewater services. Notwithstanding anything to the contrary, each land owner shall be entitled to a credit for the water and wastewater service development charges payable pursuant to this by-law calculated on the basis of the following:

    an amount equal to the development charges applicable to one (1) unit of the type of development for which the owner is applying for a building permit for each Equivalent Residential Unit (ERU) that the owner has paid a local improvement for.

Revocation or Expiry of Building Permits

34.

(1) Where:

(i) Muskoka development charges have been paid at the time a building permit was issued; and
(ii) construction has not been completed and the structure is not yet occupied; and
(iii) the building permit has been revoked or has expired.

the person who originally paid the development charges may, within 36 months of the date of payment of the development charges, apply for a refund.

(2) Where the person applying for the refund is not the registered owner of the lands to which the building permit applied, the application shall include the consent of said registered owner.

(3) Upon receipt of a valid application, the Muskoka District Treasurer may issue a refund in the amount of ninety (90) percent of the Muskoka development charges actually paid.

(4) Interest is not payable on any such refund.

35.

(1) Where:

(i) Muskoka development charges have been paid at the time a building permit was issued; and
(ii) ownership of the property has changed since the building permit was issued; and
(iii) construction has not been completed and the structure is not yet occupied; and
(iv) the building permit has been revoked or has expired; and
(v) a refund has not been applied for or issued under section 34,

a credit equal to the amount of Muskoka development charges originally paid shall, subject to section 35 (4), be assigned to the property in question.

(2) Interest is not payable on any such credit.

(3) In the event that the amount of the credit under section 35 (1) exceeds the Muskoka development charges otherwise payable at the time another building permit is issued, the excess shall be retained by Muskoka.

(4) The credit in section 35 (1) shall be valid for 36 months commencing on the date of payment of the development charges and may only be applied to the Muskoka development charges payable pursuant to this or a successor by-law.

I. LOCAL SERVICE INSTALLATION

36. Nothing in this by-law shall prevent or be deemed to prevent Muskoka from requiring any person, at his or her own expense, to install such local services within or in the vicinity of a plan of subdivision or otherwise, as Muskoka may require, or that any person install, at his or her own expense, local connections to watermains, sanitary sewers, storm drainage facilities and/or site access facilities including road widenings.

J. RESERVE FUNDS

37.

(1) It is hereby acknowledged that pursuant to section 35 of the Act, the monies collected by Muskoka pursuant to this by-law may only be used for the capital costs detailed in the Development Charges Background Study dated July 18, 2024.

(2) Monies received from payment of development charges shall be maintained in a separate reserve fund or funds for each of the services listed in Schedule "A", and shall be used only to meet the growth-related net capital costs for which the development charges were levied under this by-law.

(3) The amounts contained in the reserve funds established under this section shall be invested in accordance with Municipal Act, 2001. Any income received from investment of the development charge reserve fund or funds shall be credited to the development charge reserve fund or funds in relation to which the investment income applies.

(4) It is further acknowledged that pursuant to section 36 of the Act, Muskoka may, subject to replacement in the amounts plus interest as required by the said section, use these funds collected pursuant to this by-law for other works. Any determination to use funds collected pursuant to this by-law in any manner other than that prescribed in sections 37 (1), (2) and (3) herein shall be made by resolution of Muskoka District Council confirmed by the confirming by-law.

(5) The District Treasurer shall, in each year on or before September 1, of each and every year, furnish to Council a statement in respect of the reserve funds established hereunder for the prior year, containing the information set out in the regulations of the Act.

K. COLLECTIONS

38.

(1) Where any development charge, or part thereof, remains unpaid after the due date, the amount unpaid shall after certification in accordance with section 32 of the Act, be added to the tax roll and shall be collected as taxes.

(2) Where any unpaid development charges are collected as taxes under section 38 (1), the monies so collected shall be credited to development charge reserve fund or funds referred to in section 37 (2).

L. APPROVAL OF SERVICE STANDARDS

39. For the purposes of section 3 of O.Reg. 82/98, the service standards and capital spending plan in the Development Charges Background Study dated July 18, 2024 by Watson & Associates Economists Ltd., Muskoka's most recent capital budget and forecast and Muskoka District Council's previous approvals of capital projects shall be and are hereby approved.

M. GENERAL

40. This by-law shall, subject to law, be administered by the Muskoka District Treasurer.

41. Without limiting the authority of the District to enter into any other agreement, the District is hereby authorized to enter into agreements providing for the payment of all or any part of a development charge before or after it would otherwise by payable, pursuant to section 27 of the Act;

42. Any agreement which the District may enter pursuant to section 27 of the Act shall be to the satisfaction of the District's Commissioner of Finance and Corporate Services and District Solicitor and shall be executed on behalf of the District by the said Commissioner of Finance and Corporate Services and Chief Administrative Officer without need for further by-law or resolution of the Council.

43. The following schedules to this by-law form an integral part of this by-law:

Schedule "A"	Designated Municipal Services
Schedule "B-1"	Schedule of Residential Development Charges
Schedule "B-2"	Schedule of Non-Residential Development Charges (Commercial Accommodation Premises)
Schedule "B-3"	Schedule of Non-Residential Development Charges

44. The by-law shall come into force and take effect on January 1, 2025.

45. By-law 2019-49 shall be and is hereby repealed on January 1, 2025.

46. Unless otherwise repealed, this by-law shall expire five (5) years from the date described in section 44.

47. In the event that any provision of this by-law is found to be ultra vires, such provision shall be severed and the remainder of this by-law shall remain in full force and effect.

N. SHORT TITLE

48. This by-law may be cited as the Development Charges By-law.

READ A FIRST
AND SECOND TIME: September 16, 2024

THE DISTRICT MUNICIPALITY OF MUSKOKA
Per:

Chair

Clerk

READ A THIRD TIME AND
FINALLY PASSED: September 16, 2024

THE DISTRICT MUNICIPALITY OF MUSKOKA
Per:

Chair

Clerk

SCHEDULE "A"

Designated Services

The following shall and are hereby designated as services for which development charges shall be payable:

District-wide

- Services Related to a Highway
- Ambulance Services
- Services Related to Long-term Care
- Waste Diversion Services
- Transit Services

Serviced Areas

- Wastewater Services
- Water Services

Unserviced Areas

- Septage Services

SCHEDULE "B-1"

Schedule of Residential Development Charges

Service	RESIDENTIAL				
	Single and Semi-Detached Dwelling	Low Density Multiples [A]	High Density Multiples with ≥ 2 Sleeping Areas	High Density Multiples with < 2 Sleeping Areas	Per Occupant Charge
Municipal Wide Services					
Services Related to a Highway	$ 3,221	$ 2,451	$ 2,593	$ 1,699	1,348
Ambulance Services	$ 244	$ 186	$ 196	$ 129	102
Services Related to Long-term Care	$ 263	$ 200	$ 212	$ 139	110
Waste Diversion Services	$ 204	$ 155	$ 164	$ 108	85
Transit Services	$ 8	$ 6	$ 6	$ 4	3
Total Municipal Wide Services	**$ 3,940**	**$ 2,998**	**$ 3,171**	**$ 2,079**	**1,648**
Rural Services					
Septage Services	$ 999	$ 760	$ 804	$ 527	418
Total Rural Services	**$ 999**	**$ 760**	**$ 804**	**$ 527**	**418**
Urban Services					
Wastewater Services	$ 12,607	$ 9,594	$ 10,148	$ 6,649	5,277
Water Services	$ 5,717	$ 4,351	$ 4,602	$ 3,015	2,393
Total Urban Services	**$ 18,324**	**$ 13,945**	**$ 14,750**	**$ 9,664**	**7,670**
GRAND TOTAL RURAL AREA	**$ 4,939**	**$ 3,758**	**$ 3,975**	**$ 2,606**	**2,066**
GRAND TOTAL URBAN AREA	**$ 22,264**	**$ 16,943**	**$ 17,921**	**$ 11,743**	**9,318**

[A] Includes townhouses, row homes, duplexes, triplexes, quadraplexes and other greater multiples

SCHEDULE "B-2"

Schedule of Non-Residential Development Charges
(Commercial Accommodation Premises)

Service	COMMERCIAL ACCOMMODATION				
	Single and Semi-Detached Dwelling	Low Density Multiples [A]	High Density Multiples with ≥ 2 Sleeping Areas	High Density Multiples with < 2 Sleeping Areas	Per Occupant Charge
Municipal Wide Services					
Services Related to a Highway	$ 3,221	$ 2,451	$ 2,593	$ 1,699	1,348
Ambulance Services	$ 244	$ 186	$ 196	$ 129	102
Services Related to Long-term Care	$ 263	$ 200	$ 212	$ 139	110
Waste Diversion Services	$ 204	$ 155	$ 164	$ 108	85
Transit Services	$ 8	$ 6	$ 6	$ 4	3
Total Municipal Wide Services	**$ 3,940**	**$ 2,998**	**$ 3,171**	**$ 2,079**	**1,648**
Rural Services					
Septage Services	$ 999	$ 760	$ 804	$ 527	418
Total Rural Services	**$ 999**	**$ 760**	**$ 804**	**$ 527**	**418**
Urban Services					
Wastewater Services	$ 12,607	$ 9,594	$ 10,148	$ 6,649	5,277
Water Services	$ 5,717	$ 4,351	$ 4,602	$ 3,015	2,393
Total Urban Services	**$ 18,324**	**$ 13,945**	**$ 14,750**	**$ 9,664**	**7,670**
GRAND TOTAL RURAL AREA	**$ 4,939**	**$ 3,758**	**$ 3,975**	**$ 2,606**	**2,066**
GRAND TOTAL URBAN AREA	**$ 22,264**	**$ 16,943**	**$ 17,921**	**$ 11,743**	**9,318**

[A] Includes townhouses, row homes, duplexes, triplexes, quadraplexes and other greater multiples

SCHEDULE "B-3"

Schedule of Non-Residential Development Charges

Service	NON-RESIDENTIAL (per sq.ft. of Gross Floor Area)
Municipal Wide Services	
Services Related to a Highway	$ 1.82
Ambulance Services	$ 0.07
Services Related to Long-term Care	$ -
Waste Diversion Services	$ 0.03
Transit Services	$ -
Total Municipal Wide Services	**$ 1.92**
Rural Services	
Septage Services	$ 0.15
Total Rural Services	**$ 0.15**
Urban Services	
Wastewater Services	$ 6.77
Water Services	$ 3.07
Total Urban Services	**$ 9.84**
GRAND TOTAL RURAL AREA	**$ 2.07**
GRAND TOTAL URBAN AREA	**$ 11.76**