



2021 Development Charges Update Study

Town of Cobourg

For Public Circulation and Comment

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1. Introduction

1.1 Background

The Town of Cobourg (Town) imposes development charges (D.C.s) to recover the increase in need for service arising from development. The basis for the calculation of the Town's current residential and non-residential D.C.s is documented in the Town's development charges background study titled "2021 Development Charges Background Study" dated December 22, 2021, as amended. This D.C. background study provides the supporting documentation for the Town's D.C. By-law 2022-001, which came into effect January 4, 2022. The current D.C.s by municipal service, development type, and serviced area are summarized in Table 1-1. This table reflects the indexed charges that are currently in force.

Table 1-1
Current Schedule of D.C.s (2025\$)

Service/Class of Service	RESIDENTIAL					NON-RESIDENTIAL
	Single and Semi-Detached Dwelling	Other Multiples	Apartments - 2 Bedrooms +	Apartments - Bachelor and 1 Bedroom	Special Care/Special Dwelling Units	(per sq.ft. of Gross Floor Area)
Municipal Wide Services/Class of Service:						
Fire Services	1,007	804	701	515	458	0.59
Police Services	1,117	891	777	571	508	0.65
Transportation Services	10,713	8,551	7,458	5,478	4,871	6.34
Transit Services	-	-	-	-	-	-
Parks and Recreation	9,163	7,315	6,379	4,686	4,167	1.28
Library Services	1,794	1,432	1,249	917	816	0.26
Growth-Related Studies	56	45	39	29	26	0.06
Total Municipal Wide Services/Class of Services	23,851	19,039	16,604	12,196	10,846	9.19
Existing Urban Serviced Area	-	-	-	-	-	-
Wastewater Services - Existing Urban Serviced Area	1,558	1,244	1,085	797	708	1.00
Water Services - Existing Urban Serviced Area	3,149	2,514	2,193	1,611	1,432	2.01
Growth-Related Studies	10	8	7	5	5	0.01
Total Existing Urban Serviced Area	4,718	3,766	3,284	2,413	2,145	3.03
Cobourg East Community Serviced Area	-	-	-	-	-	-
Stormwater - Cobourg East Community Serviced Area	4,342	3,466	3,023	2,220	1,974	2.39
Wastewater Services - Cobourg East Community Serviced Area	7,510	5,995	5,228	3,841	3,415	4.13
Water Services - Cobourg East Community Serviced Area	5,121	4,088	3,565	2,619	2,329	2.82
Growth-Related Studies	40	32	28	20	18	0.03
Total Cobourg East Community Serviced Area	17,013	13,581	11,844	8,700	7,736	9.37
Total Municipal Wide and Existing Urban Serviced Area	28,568	22,805	19,888	14,609	12,991	12.22
Total Municipal Wide and Cobourg East Community Serviced Area	40,863	32,620	28,447	20,896	18,582	18.56



1.2 Existing Policies (Rules)

The following subsections set out the rules governing the calculation, payment, and collection of the D.C. as provided in By-law 2022-001, in accordance with the *Development Charges Act*, 1997, passed on January 3, 2022. Since the passage of By-law 2022-001, several amendments to the D.C.A. have introduced new or revised policies and statutory exemptions, as detailed in section 1.3. These updates, which will be incorporated into the amended by-law, are outlined in section 5 of this report. While the new or revised statutory exemptions are already in effect, they are not yet reflected in the current by-law.

1.2.1 *Payment in any Particular Case*

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

- the passing of a zoning by-law or of an amendment to a zoning by-law under section 34 of the *Planning Act*;
- the approval of a minor variance under section 45 of the *Planning Act*;
- a conveyance of land to which a by-law passed under section 50 (7) of the *Planning Act* applies;
- the approval of a plan of subdivision under section 51 of the *Planning Act*;
- a consent under section 53 of the *Planning Act*;
- the approval of a description under section 50 of the *Condominium Act*; or
- the issuing of a building permit under the *Building Code Act* in relation to a building or structure.

1.2.2 *Determination of the Amount of the Charge*

The following conventions were adopted:

- a) Costs allocated to residential uses is generated on a per capita basis and imposed based on five housing types – single and semi-detached, apartments 2+ bedrooms, apartments bachelor and 1-bedroom, other multiples, and special care/special dwelling units. The D.C. eligible cost calculations are based on the net anticipated population increase. The total eligible D.C. cost is divided by the “gross” (new resident) population to determine the per capita amount. The cost



per capita is then multiplied by the average occupancy of the new units to calculate the charges by type of residential dwelling unit.

b) Non-residential D.C.s are imposed on a per sq.ft. of G.F.A. basis.

1.2.3 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 60 months (5 years) prior to the issuance of a building permit. If longer than 60 months is required to allow for redevelopment, the owner may make a written request to the Town. The Town's Treasurer or designate, in his or her sole discretion and upon such terms and conditions as he or she considers necessary or appropriate, may extend the time in which the building permit for the redevelopment must be issued.

The credit can, in no case, exceed the amount of development charges that would otherwise be payable.

1.2.4 Exemptions (full or partial)

Statutory exemptions

- Industrial building additions of up to and including 50% of the existing G.F.A. (defined in O. Reg. 82/98, s.1) of the building; for industrial building additions which exceed 50% of the existing G.F.A., only the portion of the addition in excess of 50% is subject to D.C.s (s.4(3)). The exemption for an existing industrial building provided shall be applied to a maximum of fifty percent (50%) of the gross floor area before the first enlargement for which an exemption from the payment of development charges was granted pursuant to this By-law.



- Buildings or structures owned by and used for the purposes of any Municipality, local board or Board of Education (s.3)
- 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 (based on prescribed limits set out in s.2 of O. Reg. 82/98). To provide additional clarity in interpreting the application of the exemptions under S.2(3)(b) of the D.C.A. it is proposed that an “existing residential building” is defined as:
 - A residential building/dwelling, containing at least one dwelling unit, that existed on a parcel of land as of January 4, 2022, and which was not exempt from the payment of D.C.s pursuant to Section 2(3)(b) of the Act; or
 - The first residential building/dwelling, containing at least one dwelling unit, constructed on a vacant parcel of land after January 4, 2022, and for which D.C.s were paid.
- The creation of a second dwelling unit in prescribed classes of proposed new residential buildings, including structures ancillary to dwellings, subject to the prescribed restrictions based on prescribed limits set out in s.2 of O. Reg. 82/98.
- Land vested in or leased to a university that receives regular and ongoing operating funds from the government for the purposes of post-secondary education is exempt from development charges imposed under the *Development Charges Act*, 1997 if the development in respect of which development charges would otherwise be payable is intended to be occupied and used by the university.

New or revised statutory exemptions introduced through amendments to the D.C.A. are currently in effect and are outlined in section 5.1. These changes will be incorporated into the amendment of By-law 2022-001.

Non-statutory exemptions

- Industrial developments within the Existing Urban Serviced Area.

1.2.5 Timing of Collection

The D.C.s for all services 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 Town and an owner under s.27 of the D.C.A., 1997.



As of January 1, 2020, rental housing and institutional developments will pay D.C.s in six equal annual payments commencing at occupancy. Non-profit housing developments will pay D.C.s in 21 equal annual payments. Moreover, the D.C. amount for all developments occurring within 2 years of a Site Plan or Zoning By-law Amendment planning application approval (for applications made after January 1, 2020), shall be determined based on the D.C. in effect on the day the Site Plan or Zoning By-law Amendment application was made.

Installment payments and payments determined at the time of Site Plan or Zoning By-law Amendment application are subject to annual interest charges as outlined in the Town's Interest Rate Policy.

For the purposes of administering the By-law, the following definitions are provided as per O. Reg. 454-19:

“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.

“Institutional development” means development of a building or structure intended for use,

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



“Non-profit housing development” means development of a building or structure intended for use as residential premises by,

- a) a corporation without share capital to which the *Corporations Act* applies, that is in good standing under that Act and whose primary object is to provide housing;
- b) 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 object is to provide housing; or
- c) a non-profit housing co-operative that is in good standing under the *Co-operative Corporations Act*.

New or revised policies introduced through amendments to the D.C.A. are outlined in section 5.3. These changes will be incorporated into the amendment of By-law 2022-001.

1.2.6 Indexing

All D.C.s will be subject to mandatory indexing annually January 1st of each year, in accordance with provisions under the D.C.A.

1.2.7 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. Sections 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. Amendments to the D.C.A. now require municipalities to consider the application of municipal-wide and area-specific D.C.s. s.10(2)(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 Town, area-specific D.C.s will continue to be imposed for Water and Wastewater services for the Existing Urban Serviced Area and Water, Wastewater and Stormwater services for the Cobourg East Community Serviced Area. The recommendations are:



- to apply municipal-wide D.C.s for Transportation Services, Fire Protection Services, Policing Services, Parks and Recreation Services, Library Services and Growth-Related Studies;
- to apply an area-specific D.C.s for Water and Wastewater services, as well as the area-specific share of Growth-Related Studies, within the Existing Urban Serviced area; and
- to apply an area-specific D.C. for Water, Wastewater and Stormwater services, as well as the area-specific share of Growth-Related Studies, within the Cobourg East Community Serviced Area.

1.2.8 By-law Duration

The by-law will expire on January 4, 2027 unless it is repealed by Council at an earlier date.

1.3 Changes to the D.C.A

1.3.1 More Homes for Everyone Act, 2022 (Bill 109)

On April 14, 2022, Bill 109 received Royal Assent. One of the changes of the Bill and Ontario Regulation (O. Reg.) 438/22 that took effect upon Royal Assent included amending the D.C.A. and O. Reg. 82/98 related to the requirements for the information which is to be included in the annual Treasurer's statement on D.C. reserve funds and the requirement for publication of the statement. The following additional information must be provided for each D.C. service being 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.



The changes to the D.C.A. has also been amended to now require that the annual Treasurer's statement be made available to the public on the website of the municipality or, if there is no such website, in the municipal office.

1.3.2 More Homes Built Fast Act, 2022 (Bill 23)

On November 28, 2022, Bill 23 received Royal Assent. This Act amends a number of pieces of legislation including the *Planning Act* and the D.C.A. Subsequently the additional residential unit exemptions were amended through Bill 97 and exemptions for affordable units were further amended through Bill 134. The following provides a summary of the changes to the D.C.A.:

1.3.2.1 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 ancillary buildings or 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 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.
 - Bill 97 (*The Helping Homebuyers, Protecting Tenants Act*), extended the mandatory exemption from payment of D.C.s for addition residential units new residential buildings or in existing houses to all lands versus just urban lands.



1.3.2.2 *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.

1.3.2.3 *New Statutory Exemptions for Affordable Units, Attainable Units, and Inclusionary Zoning Units*

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

- Affordable Rental Units:
 - The rent is no greater than the lesser of,
 - 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
 - the average market rent identified for the residential unit set out in the Affordable Residential Units bulletin.
- Affordable Owned Units:
 - The price of the residential unit is no greater than the lesser of,
 - 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
 - 90 per cent of the average purchase price identified for the residential unit set out in the Affordable Residential Units bulletin.
- 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. Also exemptions for affordable and attainable units will come into effect on a day to be named by proclamation of the Lieutenant Governor.
- Inclusionary Zoning Units: Affordable housing units required under inclusionary zoning by-laws are exempt from a D.C.



1.3.2.4 New Statutory Exemption for Non-Profit Housing

Non-profit housing development has been removed from the instalment payment section of the Act (section 26.1), as these units are now exempt from the payment of D.C.s.

1.3.2.5 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.

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

Prior to Royal Assent of Bill 23, 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 historical level of service is now extended to the historical 15-year period.

1.3.2.7 Revised Definition of Capital Costs

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

1.3.2.8 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.



1.3.2.9 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 date). This extends the by-law's maximum life from what was previously five years.

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

The Act allows interest to be charged on D.C.s calculated at the time of Site Plan or Zoning By-law Amendment applications (S.26.2 of the Act) and for mandatory installment payments (S. 26.1 of the Act). No maximum interest rate was previously prescribed, which allowed municipalities to choose the interest rate to impose. As per Bill 23, the maximum interest rate is set at the average prime rate plus 1%. 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.

1.3.2.11 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.

1.3.3 Cutting Red Tape to Build More Homes Act, 2024 (Bill 185)

On June, 6, 2024, Bill 185 received Royal Assent and includes the following changes to the D.C.A.

- The removal of the Mandatory Phase-in for D.C. by-laws passed after Bill 185 comes into effect;
- A reduction to the D.C. rate freeze timelines for developments proceeding through site plan and zoning by-law amendment applications under the Planning Act. Charges are currently held at rates in place on the date the application is made until building permit issuance, provided the building permit is issued within two (2) years of the approval of the application. This time period is proposed to be reduced to 18 months under Bill 185 (note that the two (2) year timeline will still apply to applications received prior to Bill 185 receiving Royal Assent);



- Inclusion of growth-related studies, including the D.C. background study, as a D.C.-eligible costs;
- Provide a provision of the D.C. by-law specifying the date the by-law expires or to amend the provision to extend the expiry date;
- To allow minor amendments related to the imposition of studies, removal of the mandatory phase-in, and extension of by-law expiry dates (subject to the 10-year limitations provided in the D.C.A.) to be undertaken for by-laws passed after November 28, 2022 and before Bill 185 takes effect; and
- To modernize public notice requirements.

1.4 Purpose of this Document

This background study has been prepared pursuant to the requirements of the D.C.A. to amend the Town's D.C. by-law. The proposed amendments provide updates to the underlying D.C. eligible capital cost estimates relating to water, wastewater, transportation services, and growth-related studies. In addition, other proposed amendments relate to the timing and collection of D.C.s, and statutory exemptions as a result of recent changes to the D.C.A. (as summarized in section 1.3 herein).

This D.C. background study and draft amending by-law will be provided to the public to provide interested parties with sufficient background information on the legislation, recommendations, and an outline of the basis for these recommendations.

The following Chapters of this Study include:

- Chapter 2 – Anticipated Development
- Chapter 3 – Revisions to the Anticipated Capital Needs
- Chapter 4 – Revised D.C. Calculation and Schedule of Charges
- Chapter 5 – D.C. Policy Recommendations and D.C. By-law Rules
- Chapter 6 – Asset Management Plan and Long-Term Capital and Operating Costs
- Chapter 7 – Process for Adoption of the Amending Development Charges By-law
- Appendix A – Draft Amending D.C. By-law



It should be noted that this Study is provided as an update to the Town's 2021 D.C. Background Study, and as such the calculations are denominated in 2022 dollars (the Town's D.C. background study cost base).

The notice of the Public Meeting will be advertised in accordance with the requirements of the D.C.A., i.e., 20 clear days prior to the public meeting. This background study document will be released for public review and posted on the Town's website in accordance with provisions of the D.C.A. (i.e., at least 2-weeks prior to the statutory public meeting and 60-days prior to the passage of the amending by-law). At the public meeting, a presentation will be made to the public regarding the recommendations of this study, and Council will receive oral and written comments on the matter.

It is anticipated that Council will consider for adoption the proposed amending by-law after the 60-day period from the release of the D.C. background study has been satisfied.

1.5 Summary of Proposed Amendments

Other than the changes identified within this report, all other D.C. calculations and policies (i.e., rules) contained in By-law 2022-001 remain unchanged by this process.

The analysis provided herein will address the proposed amendments to the Town's D.C. by-law arising from the recent amendments to the D.C.A., as outlined in section 1.3 above. In particular, Chapters 3 and 4 address changes to the D.C. eligible capital costs for water, wastewater, transportation services, and growth-related studies. These changes are discussed in detail in Chapter 3 of this report.

Chapter 5 presents the changes to the D.C. by-law timing and collection policies, and statutory exemptions to reflect legislative changes.



2. Anticipated Development

It is a requirement of Section 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”. The growth forecast contained in Chapter 3 and Appendix A of the 2021 D.C. Background Study provides for the anticipated development for which the Town will be required to provide services over a 10-year and Urban-Buildout planning horizons.

The growth forecast contained in the 2021 D.C. Background Study is summarized in Table 2-1. For the purposes of this update study, the growth forecast as contained within the 2021 D.C. Background Study remains unchanged.

Table 2-1
2021 D.C. Background Study – Growth Forecast Summary

Time Horizon	Residential		Non-Residential	
	Net Population	Residential Units	Employment ¹	Sq.ft. of GFA
2021	20,281	9,151	9,898	
2031	23,936	11,121	10,818	
Buildout	39,904	19,144	16,745	
Incremental Change				
Town of Cobourg				
10-year	3,655	1,970	920	613,800
Buildout	19,623	9,993	6,847	4,860,700
Urban Buildout (EUSA)	4,143	2,324	3,713	2,479,700
Urban Buildout (CEC)	15,479	7,669	3,134	2,381,000



3. Revisions to the Anticipated Capital Needs

The 2021 D.C. Background Study justified the maximum amount that could be charged for residential and non-residential development. The study and by-law identified anticipated capital needs for recovery through D.C.s for the following services:

- Fire protection services;
- Police services;
- Transportation services;
- Transit Services;
- Parks and Recreation Services;
- Library services;
- Growth-related studies;
- Stormwater;
- Water services; and
- Wastewater services.

The following sections summarize the amendments made to the D.C. eligible capital costs included in the 2021 D.C. Background Study as it relates to water services, wastewater services, transportation services, and growth-related studies. All costs are denominated in 2022 dollars (the Town's D.C. background study cost base).

Other than the revisions included in this report, all other capital needs and the determination of D.C. recoverable costs contained in the Town's 2021 D.C. Background Study remain unchanged.

3.1 Water Services

The Town and their engineering consultants have developed updated cost estimates for projects that were included in Drinking Water Master Plan and subsequently in the 2021 D.C. Background Study. These updated costs relate to both linear water mains and vertical treatment, storage, and distribution infrastructure.

In addition to the capital cost updates, additional financing costs have been included in the calculation of the charge. These costs reflect the net present value (NPV) of the incremental financing costs that would be incurred, assuming annual interest rate of 5% and amortization period of 25 years. The Town has also been successful in securing



grant funding through the Housing Enabling Water System (HEWS) fund, which has been accounted for in the calculations.

3.1.1 Existing Urban Serviced Area

For Water Services within the Existing Urban Serviced Area, the gross capital costs are \$24.8 million (an increase of \$4.4 million, inclusive of \$1.8 million in additional financing costs). After accounting for the benefit to existing deduction of \$13.7 million, deductions for the local developer share of linear mains of \$430,000, and the D.C. reserve fund deficit of \$0.9 million, the net D.C. recoverable costs included in the calculation of the charge are \$11.5 million (\$3.2 million greater than the original study).

These costs continue to be allocated to residential and non-residential growth on the basis of incremental buildout population to employment growth (i.e., 53% residential and 47% non-residential). These D.C. recoverable costs are summarized in Table 3-1.

3.1.2 Cobourg East Community Service Area

For Water Services within the Cobourg East Community Serviced Area, the gross capital costs are \$50.5 million (an increase of \$12.3 million, inclusive of \$4.0 million in additional financing costs). After accounting for the benefit to existing deduction of \$165,000, deductions for the estimated local developer share of linear mains of \$5.4 million, and the growth-related share of HEWS grant funding received (i.e., \$4.3 million), the net D.C. recoverable costs included in the calculation of the charge are \$40.7 million (\$9.9 million greater than the original study).

These costs continue to be allocated to residential and non-residential growth on the basis of incremental buildout population to employment growth (i.e., 83% residential and 17% non-residential). These D.C. recoverable costs are summarized in Table 3-2.

3.2 Wastewater Services

The Town and their engineering consultants have developed updated cost estimates for projects that were included in the 2021 D.C. Background Study, including the development of an updated servicing plan and cost estimates for linear infrastructure within the Cobourg East Community Area. Refinements also include updated cost and phasing assumptions for the expansion of Wastewater Treatment Plant #2.



In addition to the capital cost updates, additional financing costs have been included in the calculation of the charge. These costs reflect the net present value (NPV) of the incremental financing costs that would be incurred, assuming annual interest rate of 5% and amortization period of 25 years. The Town has also been successful in securing grant funding through the Housing Enabling Water System (HEWS) fund, which has been accounted for in the calculations.

3.2.1 Existing Urban Serviced Area

For Wastewater Services within the Existing Urban Serviced Area, the gross capital costs are \$5.9 million (an increase of \$1.1 million, inclusive of \$622,000 in additional financing costs). After accounting for the benefit to existing deduction of \$33,000, other contributions of \$32,000, and the D.C. reserve fund balance of \$0.7 million, the net D.C. recoverable costs included in the calculation of the charge are \$5.2 million (\$1.1 million greater than the original study).

These costs continue to be allocated to residential and non-residential growth on the basis of incremental buildout population to employment growth (i.e., 53% residential and 47% non-residential). These D.C. recoverable costs are summarized in Table 3-2.

3.2.2 Cobourg East Community Serviced Area

For Wastewater Services within the Cobourg East Community Serviced Area, the gross capital costs are \$71.0 million (an increase of \$23.0 million, inclusive of \$8.4 million in additional financing costs). After accounting for the benefit to existing deduction of \$99,000, deductions for the estimated local developer share of linear mains of \$1.5 million, the Existing Urban Serviced Area Share of Wastewater Treatment Plant #2 (\$2.7 million), other contributions towards Wastewater Treatment Plant #2, and the growth-related share of HEWS grant funding received (i.e., \$11.8 million), the net D.C. recoverable costs included in the calculation of the charge are \$54.4 million (\$9.3 million greater than the original study).

These costs continue to be allocated to residential and non-residential growth on the basis of incremental buildout population to employment growth (i.e., 83% residential and 17% non-residential). These D.C. recoverable costs are summarized in Table 3-4.



3.3 Transportation Services

Costs for Transportation services have been adjusted to account for a section of Wilmott Rd (from Railway to Workman) that was not identified in the original study, and to also include the costs for the 401-Nagle Road Interchange (Phase 2 and 3).

The gross capital costs of these projects is \$46.6 million, increasing the total gross capital costs for Transportation services to \$178.6 million. Across the entire service area benefit to existing deductions of \$37.3 million have been made. Furthermore, \$783,000 has been deducted other contributions towards the needs and \$2.8 million has been removed from the calculation to account for the existing reserve fund balances. This results in \$137.7 million included in the calculation of the charge (an increase of \$45.3 million compared to the original study).

These costs have been allocated to residential and non-residential on the basis of forecasts incremental population and employment growth (i.e., 74% residential and 26% non-residential). These D.C. recoverable costs are summarized in Table 3-5.

3.4 Growth-Related Studies

The gross capital costs for growth-related studies has increased by \$78,000 to account for updated Official Plan costs and D.C. Background Study Costs. In aggregate the gross capital costs of the study costs are \$673,000. For planning related studies, a deduction of 10% (\$21,500 total) has been applied to recognize the extent to which the studies relate to non-D.C.-eligible services. After accounting for the benefit to existing development deduction (i.e., 322,000), other contributions of \$46,000), and the existing D.C. reserve fund balance of \$104,000, the D.C. recoverable costs included in the calculation of the charge are \$387,000 (i.e., a \$68,000 increase over the original study). These D.C. recoverable costs are summarized in Table 3-6.

All studies have been allocated to the classes of services in the following manner:

- Fire Services – 2.9%
- Police Services – 3.1%
- Transportation Services – 43.1%
- Transit Services – 0.1%



- Parks and Recreation – 7.3%
- Library Services – 1.4%
- Stormwater - Cobourg East Community Serviced Area – 8.0%
- Wastewater Services - Cobourg East Community Serviced Area – 16.7%
- Water Services - Cobourg East Community Serviced Area – 12.5%
- Wastewater Services - Existing Urban Serviced Area – 1.6%
- Water Services - Existing Urban Serviced Area – 3.2%

The forecast period for a number of the D.C. eligible services to which the growth-related studies relate, extends beyond the 10-year forecast period to buildout. As such, the capital cost estimates for those services have been increased by \$318,000 to reflect the further increase in need for service for growth-related studies to buildout.

The allocation of the net growth-related costs between residential and non-residential development is based on the residential and non-residential allocations for each service area and are presented in Table 3-7 below.



Table 3-1
Infrastructure Costs Covered in the D.C. Calculation – Water Services – Existing Urban Service Area

Prj.No	Increased Service Needs Attributable to Anticipated Development		Timing (year)	Gross Capital Cost Estimate (2021\$)	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	Non-Residential Share
		2022-Urban Buildout									53%	47%
1		Linear Water Mains	2022-Buildout	5,756,576	-	430,088	5,326,489	3,277,500		2,048,989	1,085,964	963,025
2	S2a	New 5,000 m3 Zone 1 Elevated Tank	2022-Buildout	8,811,950	-		8,811,950	6,674,200		2,137,750	1,133,008	1,004,743
3	P4a	New Zone 2 BPS with a 120 L/s Firm Rated Capacity at Same Site as New Zone 1 Elevated Tank - EUSA Share	2022-Buildout	1,007,549	-		1,007,549	-		1,007,549	534,001	473,548
4	P4b	Expand the Existing Ewart Street BPS to Firm Rated Capacity of 312 L/s - EUSA Share	2022-Buildout	319,060	-		319,060	-		319,060	169,102	149,958
5	S4 (Mod.)	1,360 m3 of New In-Ground Storage at the WTP - EUSA Share	2022-Buildout	989,086	-		989,086	-		989,086	524,215	464,870
6	C5	Provide Redundant Dissolved Air Flootation Clarification System - Option C5 - EUSA Share	2022-Buildout	4,936,224	-		4,936,224	3,768,110		1,168,114	619,100	549,014
7	C5	Provide Third Filter Train - Option C5 - EUSA Share	2022-Buildout	1,112,597	-		1,088,100	-		1,088,100	576,693	511,407
		NPV of Incremental Financing Costs		1,820,674	-		1,820,674	-		1,820,674	964,957	855,717
		Reserve Fund Adjustment								921,847	488,579	433,268
		Total		24,753,716	-	430,088	24,299,132	13,719,810	-	11,501,169	6,095,619	5,405,549



Table 3-2
Infrastructure Costs Covered in the D.C. Calculation – Water Service – Cobourg East Community Service Area

Prj.No	Increased Service Needs Attributable to Anticipated Development		Timing (year)	Gross Capital Cost Estimate (2021\$)	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	Non-Residential Share
		2022-Urban Buildout									83%	17%
1		Linear Water Mains	2022-Buildout	24,900,165	-	5,350,215	19,549,950	-	4,270,461	15,279,489	12,681,976	2,597,513
2	Ex. BPS2	Replace Ewart Street BPS Stand-By Power System	2022-Buildout	329,758	-		329,758	164,900		164,858	136,832	28,026
3	P4a	New Zone 2 BPS with a 120 L/s Firm Rated Capacity at Same Site as New Zone 1 Elevated Tank - CEC Share	2022-Buildout	4,030,198	-		4,030,198	-		4,030,198	3,345,064	685,134
4	P4b	Expand the Existing Ewart Street BPS to Firm Rated Capacity of 312 L/s - CEC Share	2022-Buildout	1,276,240	-		1,276,240	-		1,276,240	1,059,279	216,961
5	S7a	First of Two (Twin) 2,000 m3 Zone 2 at Grade Tanks	2022-Buildout	2,990,985	-		2,990,985	-		2,990,985	2,482,518	508,467
6	S7b	Second of Two (Twin) 2,000 m3 Zone 2 at Grade Tanks	2022-Buildout	1,993,722	-		1,993,722	-		1,993,722	1,654,789	338,933
7	z3	New Booster Pumping Station to Supply Future Zone 3	2022-Buildout	3,703,316	-		3,703,316	-		3,703,316	3,073,752	629,564
8	S4 (Mod.)	1,360 m3 of New In-Ground Storage at the WTP - CEC Share	2022-Buildout	2,201,513	-		2,201,513	-		2,201,513	1,827,256	374,257
9	C5	Provide Redundant Dissolved Air Floatation Clarification System - Option C5 - CEC Share	2022-Buildout	2,599,996	-		2,599,996	-		2,599,996	2,157,997	441,999
10	C5	Provide Third Filter Train - Option C5 - CEC Share	2022-Buildout	2,476,425	-		2,476,425	-		2,476,425	2,055,432	420,992
		NPV of Incremental Financing Costs		3,952,275	-		3,952,275	-		3,952,275	3,280,388	671,887
					-			-				
		Total		50,454,591	-	5,350,215	45,104,377	164,900	4,270,461	40,669,016	33,755,283	6,913,733



Table 3-3
Infrastructure Costs Covered in the D.C. Calculation – Water Services – Existing Urban Serviced Area

Prj.No	Increased Service Needs Attributable to Anticipated Development	Timing (year)	Gross Capital Cost Estimate (2021\$)	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	Non-Residential Share
	2022-Urban Buildout										
1	Pumping Station	2022-Buildout	1,985,400	-		1,985,400	-		1,985,400	1,052,262	933,138
2	Forcemain	2022-Buildout	238,200	-		238,200	-		238,200	126,246	111,954
	Wastewater Treatment Plant Expansion (Plant #2) - EUSA Share	2022-Buildout	-			-	-		-	-	-
3	Wastewater Treatment Plant Expansion (Plant #2) - Stage 1 (EUSA Share)	2022-Buildout		-		-	-		-	-	-
	Design	2026-2027	126,782	-		126,782	-	1,499	125,283	66,400	58,883
	Construction	2029-2030	1,475,629	-		1,475,629	-	17,445	1,458,185	772,838	685,347
	Wastewater Treatment Plant Expansion (Plant #2) - Stage 2 (EUSA Share)	2022-Buildout		-		-	-		-	-	-
	Design	2026-2027	85,440	-		85,440	-	1,010	84,430	44,748	39,682
	Construction	2029-2030	983,937	-		983,937	-	11,632	972,305	515,322	456,983
	Studies		-	-		-	-		-	-	-
4	Sewer Capacity Allocation Study - EUSA Share	2022-Buildout	106,000	-		106,000	26,500		79,500	42,135	37,365
5	West-End Sanitary PS Capacity Review	2022-Buildout	25,000	-		25,000	6,300		18,700	9,911	8,789
6	SW Cobourg Sanitary Sewershed Master Plan	2022-Buildout	300,000	-		300,000	-		300,000	159,000	141,000
			-	-		-	-		-	-	-
	NPV of Incremental Financing Costs		621,782	-		621,782	-		621,782	329,545	292,238
	Reserve Fund Adjustment		-	-		-	-		(715,954)	(379,456)	(336,498)
			-	-		-	-		-	-	-
	Total		5,948,170	-	-	5,948,170	32,800	31,586	5,167,831	2,738,950	2,428,880



Table 3-4
Infrastructure Costs Covered in the D.C. Calculation – Wastewater Services – Cobourg East Community Serviced Area

Prj.No	Increased Service Needs Attributable to Anticipated Development	Timing (year)	Gross Capital Cost Estimate (2021\$)	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%
	2022-Urban Buildout										
	Cobour East Community Serviced Area		-	-		-	-		-	-	-
1	SPS and Forcemain	2022-Buildout		-		-	-		-	-	-
2	250 mm dia. and Greater Sewer Network	2022-Buildout	23,061,574	-	1,553,886	21,507,688	-	11,768,501	9,739,187	8,083,525	1,655,662
3	Wastewater Treatment Plant Expansion (Plant #2) - Stage 1	2022-Buildout		-		-	-		-	-	-
	Design	2026-2027	1,851,256		126,782	1,724,474	-	20,387	1,704,087	1,414,393	289,695
	Construction	2029-2030	21,547,006		1,475,629	20,071,376	-	237,281	19,834,095	16,462,299	3,371,796
	Wastewater Treatment Plant Expansion (Plant #2) - Stage 2	2022-Buildout		-		-	-		-	-	-
	Design	2036-2037	1,247,585		85,440	1,162,145	-	13,739	1,148,407	953,178	195,229
	Construction	2039-2040	14,367,354		983,937	13,383,417	-	158,217	13,225,200	10,976,916	2,248,284
	Studies										
4	Sewer Capacity Allocation Study - CEC Share	2022-Buildout	394,000	-		394,000	98,500		295,500	245,265	50,235
5	CEC Sanitary Servicing Costs Review	2022-Buildout	50,000	-		50,000	-		50,000	41,500	8,500
			-	-		-	-	-	-	-	-
	NPV of Incremental Financing Costs		8,457,428	-		8,457,428	-		8,457,428	7,019,665	1,437,763
			-	-		-	-		-	-	-
	Total		70,976,202	-	4,225,674	66,750,528	98,500	12,198,124	54,453,904	45,196,740	9,257,164



Table 3-5
Infrastructure Costs Covered in the D.C. Calculation – Transportation Services

Prj .No	Increased Service Needs Attributable to Anticipated Development	Timing (year)	Gross Capital Cost Estimate (2021\$)	Post Period Benefit	Net Capital Cost	Benefit to Existing Development	Less:	Potential D.C. Recoverable Cost		
							Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 74%	Non-Residential Share 26%
	2022-Buildout									
	Roads									
1	Kerr Street (West boundary to New Amherst Blvd.) - 215m in length	2022-Buildout	752,500	-	752,500	356,900		395,600	292,744	102,856
2	Kerr St. Extension (New Amherst to Ewing)	2022-Buildout	2,899,800	-	2,899,800	1,375,400		1,524,400	1,128,056	396,344
3	Kerr St. from Ewing to Westwood (300m)	2022-Buildout	600,000	-	600,000	284,600		315,400	233,396	82,004
4	Kerr St. Extension (Westwood Dr. to William St.)	2022-Buildout	7,490,000	-	7,490,000	3,552,500		3,937,500	2,913,750	1,023,750
5	Kerr St. Extension (William St. to 430m east of Ontario St.)	2022-Buildout	2,975,000	-	2,975,000	1,411,100		1,563,900	1,157,286	406,614
6	Kerr St Extension from 430m east of Ontario St. to Division St.	2022-Buildout	800,000	-	800,000	379,400		420,600	311,244	109,356
7	Kerr St. Extension (Division St. to D'Arcy St.)	2022-Buildout	1,275,000	-	1,275,000	255,000		1,020,000	754,800	265,200
8	Kerr St. Extension (D'Arcy St. to Brook Rd.)	2022-Buildout	3,150,000	-	3,150,000	630,000		2,520,000	1,864,800	655,200
9	Kerr St. Extension (Brook Rd. to Workman Rd.)	2022-Buildout	4,460,800	-	4,460,800	1,115,200		3,345,600	2,475,744	869,856
10	Kerr St. Extension (Workman Rd. to Hwy. 2)	2022-Buildout	3,568,600	-	3,568,600	892,200		2,676,400	1,980,536	695,864
11	White Street Connection Cobourg Creek	2022-Buildout	2,362,500	-	2,362,500	1,120,500		1,242,000	919,080	322,920
12	White St. Extension (Ontario St. to Cobourg Creek)	2022-Buildout	2,161,900	-	2,161,900	1,025,400		1,136,500	841,010	295,490
13	White St. Connection/Realignment (Cobourg Creek to Division St.)	2022-Buildout	4,564,300	-	4,564,300	2,164,800		2,399,500	1,775,630	623,870
14	D'Arcy St./CP and CN Rail Grade Separation	2022-Buildout	24,022,500	-	24,022,500	14,414,000		9,608,500	7,110,290	2,498,210
15	New Amherst Grade Separation	2022-Buildout	21,259,700	-	21,259,700	2,126,000		19,133,700	14,158,938	4,974,762
16	Rogers Rd. North Extension (Elgin St. to Depalma Dr. W. extension)	2022-Buildout	2,141,200	-	2,141,200	535,300		1,605,900	1,188,366	417,534
17	Depalma Dr. Extension (Strathy Rd. to Rogers Rd. N. extension)	2022-Buildout	1,070,500	-	1,070,500	107,100		963,400	712,916	250,484
18	Danforth Rd. Urban Reconstruction (E. property line of Parkview Subd. to Brook Rd.)	2022-Buildout	1,606,000	-	1,606,000	193,500		1,412,500	1,045,250	367,250
19	Danforth Rd. Urban Reconstruction (Brook Rd. to Nagle Rd.)	2022-Buildout	2,288,100	-	2,288,100	267,100		2,021,000	1,495,540	525,460
20	Danforth Rd. Urban Reconstruction (Nagle Rd. to Jarvis Rd.)	2022-Buildout	981,300	-	981,300	118,100		863,200	638,768	224,432
21	Elgin St. Sidewalks and Streetlighting (Conger St. to Brook Rd.)	2022-Buildout	225,500	-	225,500	22,600		202,900	150,146	52,754
22	Elgin St. Urban Widening (Brook Rd. to Workman Rd.)	2022-Buildout	2,723,800	-	2,723,800	318,000		2,405,800	1,780,292	625,508
23	Elgin St. Urban Reconstruction (Workman Rd. to Jarvis Rd.)	2022-Buildout	713,700	-	713,700	85,900		627,800	464,572	163,228
24	Brook Rd. Sidewalks and Streetlighting (Elgin St. to Kerr St.)	2022-Buildout	765,400	-	765,400	76,500		688,900	509,786	179,114
25	Brook Rd. Sidewalks and Streetlighting (Kerr St. to King St.)	2022-Buildout	300,700	-	300,700	30,100		270,600	200,244	70,356
26	Workman Rd. Urban Reconstruction (Elgin St. to Kerr St.)	2022-Buildout	2,676,500	-	2,676,500	322,400		2,354,100	1,742,034	612,066
27	Workman Rd. Urban Reconstruction (Kerr St. to Highway 2)	2022-Buildout	1,695,200	-	1,695,200	204,100		1,491,100	1,103,414	387,686
28	Jarvis Rd./Stanton Rd. Urban Reconstruction (Danforth Rd. to Elgin St.)	2022-Buildout	802,900	-	802,900	96,700		706,200	522,588	183,612
29	Nagle Rd. Urban Reconstruction (Danforth Rd. to Hwy 401)	2022-Buildout	871,600	-	871,600	101,700		769,900	569,726	200,174
30	Traffic Signals (Kerr St. and Ontario St.)	2022-Buildout	220,000	-	220,000	104,300		115,700	85,618	30,082
31	Traffic Signals (Kerr St. and William St.)	2022-Buildout	220,000	-	220,000	104,300		115,700	85,618	30,082
32	Traffic Signals (Kerr St. and Westwood Dr.)	2022-Buildout	220,000	-	220,000	104,300		115,700	85,618	30,082



Table 3-5 (Cont'd)
Infrastructure Costs Covered in the D.C. Calculation – Transportation Services

Prj .No	Increased Service Needs Attributable to Anticipated Development	Timing (year)	Gross Capital Cost Estimate (2021\$)	Post Period Benefit	Net Capital Cost	Benefit to Existing Development	Less:	Potential D.C. Recoverable Cost		
							Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 74%	Non-Residential Share 26%
	2022-Buildout									
33	Traffic Signals (Kerr St. and New Amherst Blvd.)	2022-Buildout	220,000	-	220,000	104,300		115,700	85,618	30,082
34	Traffic Signals (Elgin St. and Brook Rd.)	2022-Buildout	220,000	-	220,000	22,100	98,950	98,950	73,223	25,727
35	Traffic Signals (Elgin St. and Greer Rd.)	2022-Buildout	220,000	-	220,000	22,100		197,900	146,446	51,454
36	Traffic Signals (Kerr St. and Brook Rd.)	2022-Buildout	220,000	-	220,000	22,100	98,950	98,950	73,223	25,727
37	Traffic Signals (Kerr St. and Workman Rd.)	2022-Buildout	220,000	-	220,000	22,100		197,900	146,446	51,454
38	Traffic Signals (Kerr St. and King St.)	2022-Buildout	220,000	-	220,000	22,100	98,950	98,950	73,223	25,727
39	Traffic Signals (Nagle Rd. and Danforth Rd.)	2022-Buildout	220,000	-	220,000	22,100		197,900	146,446	51,454
40	Traffic Signals (Elgin St. and D'Arcy St.)	2022-Buildout	220,000	-	220,000	22,100	98,950	98,950	73,223	25,727
41	Traffic Signals (Kerr St. and D'Arcy St.)	2022-Buildout	220,000	-	220,000	22,100		197,900	146,446	51,454
42	Traffic Signals (King St. and Willmott St.)	2022-Buildout	220,000	-	220,000	22,100		197,900	146,446	51,454
43	Willmott Street Extension (Grade Separation)	2022-Buildout	23,414,400	-	23,414,400	2,341,400		21,073,000	15,594,020	5,478,980
44	Elgin St. Sidewalks and Streetlighting (Conger St. to D'Arcy)	2022-Buildout	107,578	-	107,578	10,800		96,778	71,616	25,162
45	King St Left Turn Widening at Brook Rd N. (and reconfigure Traffic signals)	2022-Buildout	860,000	-	860,000	86,000	387,000	387,000	286,380	100,620
46	Willmott (Railway to Workman)	2022-Buildout	4,427,000	-	4,427,000	442,700		3,984,300	2,948,382	1,035,918
47	401-Nagle Rd Interchange (Phase 2)	2035-2040	31,802,000	-	31,802,000	-		31,802,000	23,533,480	8,268,520
48	401-Nagle Rd Interchange (Phase 3)	2045-2050	10,347,000	-	10,347,000	-		10,347,000	7,656,780	2,690,220
			-	-	-	-		-	-	-
	Roads and Related Vehicles									
49	Plow Truck	2022-Buildout	267,700	-	267,700	-		267,700	198,098	69,602
50	Working Truck (1 ton)	2022-Buildout	68,900	-	68,900	-		68,900	50,986	17,914
51	Loader Attachment (snow thrower)	2022-Buildout	330,900	-	330,900	-		330,900	244,866	86,034
52	CEC Rolling Stock (plows, working trucks, sweepers, supervisor veh.)	2022-Buildout	1,974,100	-	1,974,100	-		1,974,100	1,460,834	513,266
	Depots and Domes									
53	Public Works/Parks Operations Facility (Principal and Interest)	2022	574,844	-	574,844	194,800		380,044	281,232	98,811
	Studies									
54	Transportation Master Plan	2022-Buildout	100,000	-	100,000	25,000		75,000	55,500	19,500
55	Traffic Control Measures Study - Various Sites	2022-Buildout	65,000	-	65,000	16,300		48,700	36,038	12,662
56	Brook Rd/Nagle Rd Realignment EA	2022-Buildout	200,000	-	200,000	-		200,000	148,000	52,000
	Reserve Fund Adjustment							(2,794,182)	(2,067,695)	(726,487)
	Total		178,604,422	-	178,604,422	37,315,200	782,800	137,712,240	101,907,057	35,805,182



Table 3-6
Infrastructure Costs Covered in the D.C. Calculation – Growth-Related Studies Class of Service (2022-2031)

Prj.No	Increased Service Needs Attributable to Anticipated Development	Timing (year)	Gross Capital Cost Estimate (2021\$)	Post Period Benefit	Other Deductions (to recognize benefit to non-D.C. services)	Net Capital Cost	Less:		Potential D.C. Recoverable Cost
							Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	
	2022-2031								
1	Official Plan & Secondary Plan Updates	2022-2031	150,000	-	7,500	142,500	75,000		67,500
2	Integrated Community Sustainability Plan	2022-2031	132,300	-	6,610	125,690	66,200	26,440	33,050
3	Tannery District Sustainable Master Plan/Secondary Plan/Zoning	2022-2031	100,000	-	5,000	95,000	50,000	20,000	25,000
4	Asset Management Plan	2022-2031	154,400	-	2,360	152,040	130,800		21,240
5	D.C. Background Studies	2022-2031	76,000	-		76,000	-		76,000
6	D.C. Background Update	2022-2031	60,000	-		60,000	-		60,000
	Reserve Fund Adjustment			-		-	-		104,440
	Total		672,700	-	21,470	651,230	322,000	46,440	387,230



Table 3-7
Infrastructure Costs Covered in the D.C. Calculation – Growth-Related Studies – Residential/Non-Residential Shares

Service	2022-2031	2022-Buildout	2022-Urban Buildout	Total	Residential Share	Non-Residential Share
Fire Services	11,245	21,365	-	21,365	15,810	5,555
Police Services	12,176	23,135	-	23,135	17,120	6,015
Transportation Services	167,060	317,414	-	317,414	234,887	82,528
Transit Services	108	-	-	108	86	22
Parks and Recreation	28,300	-	-	28,300	26,885	1,415
Library Services	5,505	-	-	5,505	5,229	275
Stormwater - Cobourg East Community Serviced Area	31,014	-	58,926	58,926	48,909	10,017
Wastewater Services - Cobourg East Community Serviced Area	64,745	-	123,015	123,015	102,103	20,913
Water Services - Cobourg East Community Serviced Area	48,355	-	91,874	91,874	76,256	15,619
Wastewater Services - Existing Urban Serviced Area	6,144	-	11,675	11,675	6,187	5,487
Water Services - Existing Urban Serviced Area	12,579	-	23,899	23,899	12,667	11,233
Total	387,230	361,914	309,390	705,216	546,138	159,078



3.5 Summary

Table 3-6 summarizes the total change in D.C. eligible costs for all services and classes of service in comparison to the 2021 D.C. Background Study. In aggregate, D.C. eligible capital costs of approximately \$70.0 million have been added to the calculation of the charge.

Table 3-6
D.C.-eligible Cost Comparison (2022\$)

Class/Service	D.C. Recoverable Costs		Change (\$)	Change (%)
	2021 D.C. Study (2022\$)	2025 D.C. Update Study (2022\$)		
Growth-Related Studies	574,087	705,218	131,131	23%
Wastewater Services - Existing Urban Serviced Area	4,105,784	5,167,831	1,062,047	26%
Water Services - Existing Urban Serviced Area	8,300,708	11,525,665	3,224,958	39%
Water Services - Cobourg East Community Serviced Area	30,757,420	40,669,016	9,911,596	32%
Wastewater Services - Cobourg East Community Serviced Area	45,116,653	54,453,904	9,337,251	21%
Transportation Services	92,396,186	137,712,240	45,316,054	49%
Grand Total	181,250,837	250,233,873	68,983,036	38%



4. Revised D.C. Calculation and Schedule of Charges

The calculation for residential development is generated on a per capita basis and is based upon five forms of housing types (single and semi-detached, apartments 2+ bedrooms, apartments bachelor and 1-bedroom, other multiples, and special care/special dwelling units). The non-residential D.C. for has been calculated on a per sq.ft. of G.F.A. basis.

Table 4-1 shows the D.C. calculation for the Existing Urban Serviced Area services, 4-2 shows the D.C. calculation for the Cobourg East Community Serviced Area services, and 4-3 shows the D.C. calculation for the municipal-wide services assessed over the build out period. Table 4-4 shows the municipal-wide services assessed over the 10-year forecast period (2022-2031). All costs are denominated in 2022 dollars (the Town's D.C. background study cost base).

Table 4-5 summarizes the proposed schedule of charges for residential dwelling types and non-residential developments in 2022 dollars. Table 4-6 presents the same charges indexed to 2025 dollars using the Non-Residential Building Construction Price Index, based on the most recent year-over-year change for the third quarter.

A comparison of the amended charges (in 2025\$ values) with the Town's current D.C.s are provided in Table 4-7 for residential development and Table 4-8 for non-residential developments. In total, the calculated charge for a single detached unit in the Existing Urban Serviced Area would increase by 24% (+ \$6,894) and increase by 21% (+ \$8,474) in the Cobourg East Community Serviced Area. For non-residential development the calculated D.C. would increase by 34% (+ \$4.16 per sq.ft. of G.F.A.) and 26% (+ \$4.88 per sq.ft. of G.F.A.) in the Existing Urban Serviced Area and Cobourg East Community Serviced Area, respectively. The costs in Table 4-7 and 4-8 have been indexed to 2025 dollars using the Non-Residential Building Construction Price Index, based on the most recent year-over-year change for the third quarter.



Table 4-1
Existing Urban Serviced Area Services D.C. Calculation (2022\$)
2022-Urban Buildout

SERVICE/CLASS	2022\$ D.C.-Eligible Cost		2022\$ D.C.-Eligible Cost	
	Residential	Non-Residential	S.D.U.	per sq.ft.
	\$	\$	\$	\$
1. Wastewater Services	2,738,950	2,428,880	1,531	0.98
2. Water Services	6,108,603	5,417,063	3,415	2.19
TOTAL	\$8,847,553	\$7,845,943	4,946	3.17
Growth-Related Studies	\$18,882	\$16,745		
D.C.-Eligible Capital Cost	\$8,866,435	\$7,862,687		
Buildout Gross Population/GFA Growth (sq.ft.)	4,336	2,479,700		
Cost Per Capita/Non-Residential GFA (sq.ft.)	\$2,044.84	\$3.17		
By Residential Unit Type	P.P.U.			
Single and Semi-Detached Dwelling	2.419	\$4,946		
Other Multiples	1.931	\$3,949		
Apartments - 2 Bedrooms +	1.684	\$3,444		
Apartments - Bachelor and 1 Bedroom	1.237	\$2,529		
Special Care/Special Dwelling Units	1.100	\$2,249		

Table 4-2
Cobourg East Community Serviced Area Services D.C. Calculation (2022\$)
2022-Urban Buildout

SERVICE/CLASS	2022\$ D.C.-Eligible Cost		2022\$ D.C.-Eligible Cost	
	Residential	Non-Residential	S.D.U.	per sq.ft.
	\$	\$	\$	\$
3. Stormwater Services	21,649,820	4,434,301	3,391	1.87
4. Wastewater Services	45,196,740	9,257,164	7,079	3.90
5. Water Services	33,755,283	6,913,733	5,287	2.91
TOTAL	\$100,601,843	\$20,605,197	15,757	8.67
Growth-Related Studies	\$227,250	\$46,545		
D.C.-Eligible Capital Cost	\$100,829,093	\$20,651,742		
Buildout Gross Population/GFA Growth (sq.ft.)	15,479	2,381,000		
Cost Per Capita/Non-Residential GFA (sq.ft.)	\$6,513.93	\$8.67		
By Residential Unit Type	P.P.U.			
Single and Semi-Detached Dwelling	2.419	\$15,757		
Other Multiples	1.931	\$12,578		
Apartments - 2 Bedrooms +	1.684	\$10,969		
Apartments - Bachelor and 1 Bedroom	1.237	\$8,058		
Special Care/Special Dwelling Units	1.100	\$7,165		



Table 4-3
Municipal-wide Services D.C. Calculation (2022\$)
2022-Urban Buildout

SERVICE/CLASS	2022\$ D.C.-Eligible Cost		2022\$ D.C.-Eligible Cost	
	Residential	Non-Residential	S.D.U.	per sq.ft.
6. Transportation Services	\$ 101,907,057	\$ 35,805,182	\$ 12,469	\$ 7.39
7. Fire Protection Services	6,429,609	2,259,052	787	0.47
8. Policing Services	7,126,768	2,503,999	872	0.52
TOTAL	\$115,463,434	\$40,568,233	\$14,128	\$8.38
Growth-Related Studies	\$267,796	\$94,091		
D.C.-Eligible Capital Cost	\$115,731,230	\$40,662,324		
Buildout Gross Population/GFA Growth (sq.ft.)	19,815	4,860,700		
Cost Per Capita/Non-Residential GFA (sq.ft.)	\$5,840.59	\$8.37		
By Residential Unit Type	P.P.U.			
Single and Semi-Detached Dwelling	2.419	\$14,128		
Other Multiples	1.931	\$11,278		
Apartments - 2 Bedrooms +	1.684	\$9,836		
Apartments - Bachelor and 1 Bedroom	1.237	\$7,225		
Special Care/Special Dwelling Units	1.100	\$6,425		

Table 4-4
Municipal-wide Services D.C. Calculation (2022\$)
2022-2031

SERVICE/CLASS	2022\$ D.C.-Eligible Cost		2022\$ D.C.-Eligible Cost	
	Residential	Non-Residential	S.D.U.	per sq.ft.
9. Parks and Recreation Services	\$ 11,824,630	\$ 622,349	\$ 7,157	\$ 1.01
10. Library Services	2,314,804	121,832	1,401	0.20
TOTAL	\$14,139,435	\$744,181	\$8,558	\$1.21
Transit Surplus Reserve	\$91,844	\$4,834		
Growth-Related Studies	\$32,198	\$1,712		
D.C.-Eligible Capital Cost	\$14,079,789	\$741,059		
10-Year Gross Population/GFA Growth (sq.ft.)	3,980	613,800		
Cost Per Capita/Non-Residential GFA (sq.ft.)	\$3,537.64	\$1.21		
By Residential Unit Type	P.P.U.			
Single and Semi-Detached Dwelling	2.419	\$8,558		
Other Multiples	1.931	\$6,831		
Apartments - 2 Bedrooms +	1.684	\$5,957		
Apartments - Bachelor and 1 Bedroom	1.237	\$4,376		
Special Care/Special Dwelling Units	1.100	\$3,891		



Table 4-5
Proposed Schedule of D.C.s (2022\$)

Service/Class of Service	RESIDENTIAL					NON-RESIDENTIAL (per sq.ft. of Gross Floor Area)
	Single and Semi-Detached Dwelling	Other Multiples	Apartments - 2 Bedrooms +	Apartments - Bachelor and 1 Bedroom	Special Care/Special Dwelling Units	
Municipal Wide Services/Class of Service:						
Fire Services	785	627	546	401	357	0.46
Police Services	870	694	606	445	396	0.51
Transportation Services	12,441	9,931	8,661	6,362	5,657	7.37
Transit Services	-	-	-	-	-	-
Parks and Recreation	7,140	5,700	4,971	3,651	3,247	1.00
Library Services	1,398	1,116	973	715	636	0.20
Growth-Related Studies	52	42	36	27	24	0.05
Total Municipal Wide Services/Class of Services	22,686	18,109	15,793	11,601	10,316	9.59
Existing Urban Serviced Area						
Wastewater Services - Existing Urban Serviced Area	1,528	1,220	1,064	781	695	0.98
Water Services - Existing Urban Serviced Area	3,408	2,720	2,372	1,743	1,550	2.18
Growth-Related Studies	10	8	7	5	5	0.01
Total Existing Urban Serviced Area	4,946	3,948	3,443	2,529	2,249	3.17
Cobourg East Community Serviced Area						
Stormwater - Cobourg East Community Serviced Area	3,383	2,701	2,355	1,730	1,538	1.86
Wastewater Services - Cobourg East Community Serviced Area	7,063	5,638	4,917	3,612	3,212	3.89
Water Services - Cobourg East Community Serviced Area	5,275	4,211	3,672	2,697	2,399	2.90
Growth-Related Studies	36	29	25	18	16	0.02
Total Cobourg East Community Serviced Area	15,757	12,578	10,969	8,058	7,165	8.67
Total Municipal Wide and Existing Urban Serviced Area	27,632	22,058	19,236	14,130	12,565	12.76
Total Municipal Wide and Cobourg East Community Serviced Area	38,443	30,688	26,762	19,659	17,481	18.26

Table 4-6
Proposed Schedule of D.C.s (2025\$)

Service/Class of Service	RESIDENTIAL					NON-RESIDENTIAL (per sq.ft. of Gross Floor Area)
	Single and Semi-Detached Dwelling	Other Multiples	Apartments - 2 Bedrooms +	Apartments - Bachelor and 1 Bedroom	Special Care/Special Dwelling Units	
Municipal Wide Services/Class of Service:						
Fire Services	1,007	804	701	515	458	0.59
Police Services	1,117	891	777	571	508	0.65
Transportation Services	15,967	12,746	11,115	8,165	7,261	9.46
Transit Services	-	-	-	-	-	-
Parks and Recreation	9,163	7,315	6,379	4,686	4,167	1.28
Library Services	1,794	1,432	1,249	917	816	0.26
Growth-Related Studies	67	53	46	34	30	0.06
Total Municipal Wide Services/Class of Services	29,115	23,242	20,269	14,889	13,240	12.31
Existing Urban Serviced Area						
Wastewater Services - Existing Urban Serviced Area	1,961	1,565	1,365	1,003	892	1.26
Water Services - Existing Urban Serviced Area	4,374	3,491	3,045	2,237	1,989	2.80
Growth-Related Studies	13	10	9	7	6	0.01
Total Existing Urban Serviced Area	6,348	5,067	4,419	3,246	2,887	4.07
Cobourg East Community Serviced Area						
Stormwater - Cobourg East Community Serviced Area	4,342	3,466	3,023	2,220	1,974	2.39
Wastewater Services - Cobourg East Community Serviced Area	9,065	7,236	6,310	4,635	4,122	4.99
Water Services - Cobourg East Community Serviced Area	6,770	5,404	4,713	3,462	3,079	3.72
Growth-Related Studies	46	37	32	24	21	0.03
Total Cobourg East Community Serviced Area	20,223	16,143	14,078	10,341	9,196	11.13
Total Municipal Wide and Existing Urban Serviced Area	35,463	28,309	24,688	18,135	16,126	16.38
Total Municipal Wide and Cobourg East Community Serviced Area	49,338	39,385	34,347	25,230	22,436	23.43



Table 4-7
Comparison of Current and Calculated Residential D.C.s (2025\$)

Residential (Single Detached) Comparison				
Service/Class	Current	Calculated	Change (\$)	Change (%)
Municipal Wide Services/Class of Service:				
Fire Services	1,007	1,007	-	0%
Police Services	1,117	1,117	-	0%
Transportation Services	10,713	15,967	5,254	49%
Parks and Recreation	9,163	9,163	-	0%
Library Services	1,794	1,794	-	0%
Growth-Related Studies	56	67	10	18%
Total Municipal Wide Services/Class of Services	23,851	29,115	5,265	22%
Existing Urban Serviced Area				
Wastewater Services - Existing Urban Serviced Area	1,558	1,961	403	26%
Water Services - Existing Urban Serviced Area	3,149	4,374	1,224	39%
Growth-Related Studies	10	13	3	n/a
Total Existing Urban Serviced Area	4,718	6,348	1,630	35%
Cobourg East Community Serviced Area				
Stormwater - Cobourg East Community Serviced Area	4,342	4,342	-	0%
Wastewater Services - Cobourg East Community Serviced Area	7,510	9,065	1,554	21%
Water Services - Cobourg East Community Serviced Area	5,121	6,770	1,649	32%
Growth-Related Studies	40	46	6	n/a
Total Cobourg East Community Serviced Area	17,013	20,223	3,210	19%
Total Municipal Wide and Existing Urban Serviced Area	28,568	35,463	6,894	24%
Total Municipal Wide and Cobourg East Community Serviced Area	40,863	49,338	8,474	21%

Table 4-8
Comparison of Current and Calculated Non-Residential D.C.s (2025\$)

Service/Class	Current	Calculated	Change (\$)	Change (%)
Municipal Wide Services/Class of Service:				
Fire Services	0.59	0.59	-	0%
Police Services	0.65	0.65	-	0%
Transportation Services	6.34	9.46	3.12	49%
Parks and Recreation	1.28	1.28	-	0%
Library Services	0.26	0.26	-	0%
Growth-Related Studies	0.06	0.06	(0.00)	0%
Total Municipal Wide Services/Class of Services	9.19	12.31	3.12	34%
Existing Urban Serviced Area				
Wastewater Services - Existing Urban Serviced Area	1.00	1.26	0.26	26%
Water Services - Existing Urban Serviced Area	2.01	2.80	0.78	39%
Growth-Related Studies	0.01	0.01	(0.00)	n/a
Total Existing Urban Serviced Area	3.03	4.07	1.04	34%
Cobourg East Community Serviced Area				
Stormwater - Cobourg East Community Serviced Area	2.39	2.39	-	0%
Wastewater Services - Cobourg East Community Serviced Area	4.13	4.99	0.86	21%
Water Services - Cobourg East Community Serviced Area	2.82	3.72	0.90	32%
Growth-Related Studies	0.03	0.03	-	n/a
Total Cobourg East Community Serviced Area	9.37	11.13	1.76	19%
Total Municipal Wide and Existing Urban Serviced Area	12.22	16.38	4.16	34%
Total Municipal Wide and Cobourg East Community Serviced Area	18.56	23.43	4.88	26%



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

The Town's current D.C. by-law provides for a municipal-wide D.C. calculation for all municipal-wide services and one for each of the area specific charges for the Existing Urban Serviced Area and the Cobourg East Community Serviced Area. D.C.s are imposed for all services through one by-law. The intent of the amendment does not alter the Town's policy for the imposition of municipal-wide and area specific D.C.s.

Other than the new or revised policies and statutory exemptions identified in sections 5.1 and 5.2, all other rules and policies contained within By-law 2022-001 remain unchanged.

5.1 Statutory Exemptions

The amendments to the D.C.A. provide for the following new or revised statutory exemptions to the payment of D.C.s.

Additional statutory exemptions

- Additional units in existing and new residential buildings:
 - May add up to two apartments for a single detached, semi-detached or row house (only one unit can be in an ancillary structure)
 - One additional unit or 1% of the units in an existing rental residential building with four or more residential units
- Affordable Units, Attainable Units, and Inclusionary Zoning Units
- Non-Profit Housing
- D.C. for rental housing developments discounted as follows:
 - Three or more bedrooms – 25% reduction;
 - Two bedrooms – 20% reduction; and
 - All other bedroom quantities – 15% reduction

The Town's D.C. By-law will be updated through this process to include these statutory exemptions which are currently in force, as outlined in section 1.3.



5.2 Timing and Collection Policies

Bill 185 amended the D.C.A. by exempting non-profit housing developments and shortening the D.C. rate freeze timeline for developments undergoing site plan or zoning by-law amendment applications under the *Planning Act*. Currently, D.C. rates are frozen at the level in effect on the date of the application and remain so until the building permit is issued, provided the permit is obtained within two years of the application's approval. Under Bill 185, this timeline is proposed to be reduced to 18 months, although the two-year timeline will still apply to applications submitted before Bill 185 receives Royal Assent.

This additional statutory exemption and reduced D.C. rate freeze timeline for developments undergoing site plan or zoning by-law amendment applications under the *Planning Act* will be incorporated into the amended D.C. By-law 2022-001.



6. Asset Management Plan and Long-Term Capital and Operating Costs

The D.C.A. requires the background study to include an Asset Management Plan (A.M.P) related to new infrastructure. Section 10 (3) of the D.C.A. provides:

The A.M.P. 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.**

The A.M.P. analysis included in the 2021 D.C. Background Study, which found that the capital plan was deemed to be financially sustainable, has been updated to account for the capital cost revisions described herein.

The updated A.M.P. analysis contained in Table 6-1 identifies:

- \$37.3 million in total annualized expenditures; and
- Incremental operating revenues of \$39.6 million and existing operating revenues of \$55.0 million.

In consideration of the above changes, the capital plan is still deemed to be financially sustainable.



Table 6-1
Asset Management – Future Expenditures and Associated Revenues (2022\$)

Description	Buildout (Total)
Expenditures (Annualized)	
Annual Debt Payment on Non-Growth Related Capital	8,012,036
Annual Debt Payment on Post Period Capital ¹	761,648
Lifecycle:	
Annual Lifecycle - Municipal-wide Services	7,329,306
Annual Lifecycle - Area-specific Services ²	9,636,432
Sub-Total - Annual Lifecycle	16,965,738
Incremental Operating Costs (for D.C. Services)	11,563,338
Total Expenditures	37,302,759
Revenue (Annualized)	
Total Existing Revenue ³	55,044,068
Incremental Tax and Non-Tax Revenue (User Fees, Fines, Licences, etc.)	39,610,626
Total Revenues	94,654,694
Net	57,351,935

¹ Interim Debt Financing for Post Period Benefit

² All infrastructure costs included in Area Specific by-laws have been

³ As per Sch. 10 of FIR

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.

Table 6-2 summarizes the changes to the incremental annual operating costs associated with the D.C. eligible costs at full emplacement.



Table 6-2
Operating and Capital Expenditure Impacts for Future Capital Expenditures (2022\$)

SERVICE/CLASS		ANNUAL LIFECYCLE EXPENDITURES	ANNUAL OPERATING EXPENDITURES	TOTAL ANNUAL EXPENDITURES
1.	Fire Services	480,277	2,536,327	3,016,604
2.	Police Services	429,092	7,521,657	7,950,749
3.	Transportation Services	5,759,738	1,117,657	6,877,396
4.	Transit Services	13,004	174,260	187,265
5.	Library Services	248,439	213,437	461,876
6.	Growth-Related Studies	-	-	-
7.	Wastewater Services - Existing Urban Serviced Area	59,276	-	59,276
8.	Water Services - Existing Urban Serviced Area	1,723,708	-	1,723,708
9.	Stormwater - Cobourg East Community Serviced Area	557,584	-	557,584
10.	Wastewater Services - Cobourg East Community Serviced Area	1,337,006	-	1,337,006
11.	Water Services - Cobourg East Community Serviced Area	13,110,828	-	13,110,828
Total		23,718,954	11,563,338	35,282,292



7. Process for Adoption of the Amending Development Charges By-law

If approved, the changes provided herein will form part of the 2021 D.C. Background Study, as amended. Appendix A to this D.C. Update Study includes the draft Amending D.C. By-law being presented for Council's consideration. The D.C. Update Study and draft Amending D.C. By-law will be presented to the public at a public meeting of Council to solicit public input on the proposed D.C. by-law.

It is anticipated that Council will consider for adoption the proposed amending by-law at a subsequent meeting of Council, witnessing the 60-day period between the release of the D.C. Background Study and the passage of the D.C. By-law. It is proposed that the Amending D.C. By-law will come into effect on the date of passage unless an alternative date is determined by Council.

If Council is satisfied with the proposed changes to the D.C. Background Study and D.C. By-Law, it is recommended that Council:

“Approve the Development Charges Update Study dated January 24, 2025, subject to further annual review during the capital budget process;”

“Determine that no further public meeting is required;” and

“Approve the Amending Development Charge By-law as set out herein.”



Appendix A

Draft Amending D.C. By-law

THE CORPORATION OF THE TOWN OF COBOURG

BY-LAW NUMBER ____-2025

A BY-LAW TO AMEND DEVELOPMENT CHARGE BY-LAW 001-2022

WHEREAS the Town of Cobourg passed by-law 001-2022 on January 4, 2022 pursuant to the *Development Charges Act, 1997, c. 27* (“*The Act*”), which authorizes Council to pass by-laws for the imposition of development charges against land;

AND WHEREAS section 19 of the Act allows for amendments to development charge by-laws to be made;

AND WHEREAS a development charge background study, entitled “2021 Development Charges Update Study”, prepared by Watson & Associates Economists Ltd. and dated January 24, 2025, has been completed as an update to the Town of Cobourg 2021 Development Charges Background Study, dated November 5, 2021 and in support of the proposed amendment and made available to the public;

AND WHEREAS the Council of The Corporation of the Town of Cobourg has given notice of and held a public meeting on _____ in accordance with the Act and the regulations thereto;

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWN OF COBOURG ENACTS AS FOLLOWS:

1. By-law 001-2022 is hereby amended by:

1.1 The definition for “Non-Profit Housing” within section 1.1 is deleted and replaced with the following:

“non-profit housing development” means the development of a building or structure intended for use as a residential premises and developed by,

(a) a corporation to which the Not-for-Profit Corporations Act, 2010 applies, that is in good standing under that Act and whose primary object is to provide housing,

- (b) 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 object is to provide housing, or
- (c) a non-profit housing co-operative that is in good standing under the Co-operative Corporations Act. 2022, c. 21, Sched.

1.2 Section 3.5 is deleted and replaced with the following:

Notwithstanding the provisions of this By-law, development charges shall not be imposed with respect to:

- (a) The enlargement of an existing dwelling unit;
- (b) a second residential dwelling unit in an existing or new single detached dwelling, semi-detached dwelling, or row-townhouse dwelling 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 or new single detached dwelling, semi-detached dwelling, or row-townhouse dwelling cumulatively contain no more than one residential dwelling unit;
- (c) a third residential dwelling unit in an existing or new single detached dwelling, semi-detached dwelling, or row-townhouse dwelling 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 or new single detached dwelling, semi-detached dwelling, or row-townhouse dwelling contains any residential dwelling units;
- (d) one residential dwelling unit in a building or structure ancillary to an existing or new single detached dwelling, semi-detached dwelling, or row-townhouse dwelling on a parcel of land, if the existing or new single detached dwelling, semi-detached dwelling, or row-townhouse dwelling contains no more than two residential dwelling units and no other building or structure ancillary to the existing or new single detached dwelling, semi-detached dwelling, or row-townhouse dwelling contains any residential dwelling units;
- (e) in an existing rental residential building, which contains four or more residential dwelling units, the creation of the greater of one residential dwelling unit or one per cent of the existing residential dwelling units.

- 1.3 Section 3.6 is repealed
- 1.4 Section 3.7 is repealed
- 1.5 Section 3.8 is repealed
- 1.6 The following subsections are added to section 3.10
 - (b) Affordable residential units required pursuant to section 34 and 16(4) of the Planning Act (Inclusionary Zoning);
 - (c) Affordable and attainable residential units as follows:
 - (i) As of the date on which section 4.1 of the Act is proclaimed into force, affordable residential units that meet the criteria set out in subsection 4.1 (2) or 4.1 (3) of the Act shall be exempt from Development Charges
 - (ii) As of the date on which subsection 4.1 (4) of the Act is proclaimed into force, attainable residential units that meet the criteria set out in subsection 4.1 (4) of the Act shall be exempt from Development Charges
 - (d) The Development Charge payable for Rental Housing developments will be reduced based on the number of bedrooms in each unit as follows:
 - (i) Three or more bedrooms - 25% reduction;
 - (ii) Two bedrooms - 20% reduction; and
 - (iii) All other bedroom quantities - 15% reduction
- 1.7 Section 3.17 is repealed
- 1.8 Section 3.18 is deleted and replaced with the following:

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 the prescribed amount of time before building permit issuance, the Development Charges under Sections 3.15 and 3.16 shall be calculated on the rates set out in Schedule "A" on the date the planning application was made, including interest. Where both planning applications apply, Development Charges under Sections 3.15 and 3.16 shall be calculated on the rates, including interest, set out in Schedule "A" on the date the later planning application was made, including interest.
- 1.9 Schedule A is deleted and replaced it with Schedule A attached hereto.

2. **Except as amended by this By-law, all provisions of By-law 001-2022 are and shall remain in full force and effect**
3. **This By-law shall come into force on the day it is enacted.**

PASSED THIS ____ day of _____ 2025.

Mayor

Town Clerk

SCHEDULE "A" TO BY-LAW 001-2022
SCHEDULE OF DEVELOPMENT CHARGES

Service/Class of Service	RESIDENTIAL					NON-RESIDENTIAL
	Single and Semi-Detached Dwelling	Other Multiples	Apartments - 2 Bedrooms +	Apartments - Bachelor and 1 Bedroom	Special Care/Special Dwelling Units	(per sq.ft. of Gross Floor Area)
Municipal Wide Services/Class of Service:						
Fire Services	1,007	804	701	515	458	0.59
Police Services	1,117	891	777	571	508	0.65
Transportation Services	15,967	12,746	11,115	8,165	7,261	9.46
Transit Services	-	-	-	-	-	-
Parks and Recreation	9,163	7,315	6,379	4,686	4,167	1.28
Library Services	1,794	1,432	1,249	917	816	0.26
Growth-Related Studies	67	53	46	34	30	0.06
Total Municipal Wide Services/Class of Services	29,115	23,242	20,269	14,889	13,240	12.31
Existing Urban Serviced Area						
Wastewater Services - Existing Urban Serviced Area	1,961	1,565	1,365	1,003	892	1.26
Water Services - Existing Urban Serviced Area	4,374	3,491	3,045	2,237	1,989	2.80
Growth-Related Studies	13	10	9	7	6	0.01
Total Existing Urban Serviced Area	6,348	5,067	4,419	3,246	2,887	4.07
Cobourg East Community Serviced Area						
Stormwater - Cobourg East Community Serviced Area	4,342	3,466	3,023	2,220	1,974	2.39
Wastewater Services - Cobourg East Community Serviced Area	9,065	7,236	6,310	4,635	4,122	4.99
Water Services - Cobourg East Community Serviced Area	6,770	5,404	4,713	3,462	3,079	3.72
Growth-Related Studies	46	37	32	24	21	0.03
Total Cobourg East Community Serviced Area	20,223	16,143	14,078	10,341	9,196	11.13
Total Municipal Wide and Existing Urban Serviced Area	35,463	28,309	24,688	18,135	16,126	16.38
Total Municipal Wide and Cobourg East Community Serviced Area	49,338	39,385	34,347	25,230	22,436	23.43