

Municipal Financial Incentives for Brownfield Redevelopment

Trends among Ontario Municipalities

Office of the Provincial Brownfields Coordinator

Ontario Ministry of Municipal Affairs and Housing

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Introduction

Brownfields are typically vacant or underused sites with potential for redevelopment. They may be contaminated, often due to former industrial or commercial use.¹ Brownfields are found in all communities in the province of Ontario.

Redeveloping brownfields is good for communities. By reusing the land to make way for places like houses, offices, schools and recreation centres, brownfield redevelopment encourages intensification and the use of existing infrastructure, and stimulates neighbourhood rejuvenation.

Brownfield redevelopment also benefits the environment by improving air, water and soil quality, and by facilitating more sustainable development patterns that can protect valuable green spaces and agricultural lands.

For all these reasons, redeveloping brownfield sites is an important goal for the government of Ontario. Brownfields play a role in meeting Ontario's growth management goals, as articulated in the Provincial Policy Statement and provincial policies such as the Greenbelt Plan and the Growth Plan for the Greater Golden Horseshoe.

Despite their potential advantages in terms of intensification and revitalization, brownfields may present significant challenges for redevelopment. Brownfield redevelopment often requires a greater investment of time and money, as compared to a greenfield development. Concerns around contamination (real or perceived) may increase costs and complicate project financing. In many cases, the environmental condition of a site may be unknown, which can deter potential investors. In addition, the location of brownfields in built-up areas may also bring with it smaller site sizes than comparable Greenfield sites, as well as challenges with aging infrastructure.

There are tools that may be used to help meet these challenges. The Ontario government has empowered municipalities with the ability to offer financial assistance to promote community planning goals, including brownfield redevelopment. Community Improvement Plans (CIPs) made under the *Planning Act* are one tool that has been used by municipalities to offer such financial assistance.

¹ Brownfield sites may also result from other former land uses, such as institutional or agricultural uses.

Under Section 28 of the *Planning Act*, all or a part of a municipality can be designated as a Community Improvement Project Area (CIPA). A municipality may then prepare a CIP for the CIPA. Once a CIP is in effect, as a special exception to the rule against municipalities providing bonuses or other financial incentives to businesses, municipalities may be able to provide financial incentives for certain community improvement activities undertaken within the designated CIPA. For example, municipalities have bought and sold land, and promoted development through grant or loan programs, for the purposes of achieving community-building goals including brownfield redevelopment.² In recent years, an increasing number of Ontario municipalities have been providing financial incentives to promote brownfield redevelopment within the context of a municipal CIP.

This report intends to provide an overview of the role and function of CIPs and other municipal financial incentives as they relate to brownfield redevelopment in Ontario municipalities. It begins by describing brownfield financial incentives commonly offered by municipalities, followed by a description of non-financial incentives and other programs used to encourage brownfield redevelopment. The report then identifies trends in municipal use of CIPs with brownfield components and other financial incentives across the province, and outlines some innovative practices among municipalities.

This report only considers financial incentives as they relate to brownfields. There are many Ontario municipalities which have adopted CIPs that do not pertain specifically to brownfields. In addition, those municipalities which have adopted CIPs with brownfields policies may also offer incentives which are not specific to brownfields. Municipal incentive programs with various goals may overlap.

Currency of Data

Research undertaken by the Ministry of Municipal Affairs and Housing indicates that, as of October 1, 2010, 44 Ontario municipalities have adopted CIPs containing brownfield provisions. Given that the approval of the Minister of Municipal Affairs and Housing is no longer required for any CIPs³, there may be additional municipal CIPs containing brownfield provisions of which Ministry staff is unaware. Although these data provide a snapshot in time, it is anticipated that this report will provide useful insight into general trends in brownfield policy in Ontario.

²Other than through an approved CIP and in certain other special instances, municipal financial incentives to most businesses would normally not be permitted, per the “no bonusing” provisions contained within section 106 of the *Municipal Act, 2001*, and section 82 of the *City of Toronto Act, 2006*.

³ This occurred as part of a suite of changes to the *Planning Act* that took effect January 1, 2007.

Description of Brownfields Financial Incentives

Many municipalities describe a toolkit of financial incentives in their Community Improvement Plans, aimed at encouraging landowners and developers to undertake brownfield redevelopment. These incentives include study grants, rehabilitation and remediation grants, tax assistance, tax increment equivalent grants, municipal fee grants, and development charges exemptions or reductions.⁴ In some cases, grants and loans may be assignable by an owner or tenant to other persons.⁵

1.1. Study Grant Program

For the purpose of carrying out their CIPs, some municipalities provide grants to reimburse all, or a portion of, the cost of undertaking various environmental remediation studies. Study grant programs typically promote the undertaking of studies to collect information about the level of contamination at a particular site, and estimate the potential costs of remediation.

Examples of the types of remediation studies funded by various municipalities include:

- Feasibility Studies – e.g. structural or market analyses, concept plans, urban design studies
- Phase I and/or Phase II Environmental Site Assessments (ESAs)⁶
- Remedial Work Plans, Risk Assessments
- Designated Substance and Hazardous Material Surveys.

Grant requirements are typically outlined in the CIP. For example, some municipalities require that applications be submitted in advance of commencing the study. The grant pay-out may be provided once costs are submitted and verified, or when the final study has been submitted to the municipality. Some municipalities also limit the number or value of grants available per property.

1.2. Rehabilitation and Redevelopment Grants/Loans

Rehabilitation and redevelopment grants or loans may be described as up-front financial assistance which is provided for eligible rehabilitation and redevelopment activities. These kinds

⁴ While many CIPs include some or all of these tools, some of these incentives may be provided under other statutory provisions. For example, Tax Assistance provisions are found in the *Municipal Act, 2001*, and the *City of Toronto Act, 2006*, with the requirement that the specified area be part of a designated CIPA. Fee provisions are found in the *Municipal Act, 2001* (Part XII), or other statutes, such as the *Planning Act* (s. 69). Similarly, Development Charges provisions are found in the *Development Charges Act, 1997*; these latter two incentives do not fall within the framework of s. 28 of the *Planning Act*.

⁵ There are provisions concerning the assignment of municipal grants or loans by owners or tenants within a CIPA - see s. 28(7) of the *Planning Act*.

⁶ In many municipalities, Phase I ESAs are ineligible for study grants.

of incentives are rarely offered by municipalities in Ontario. Although many CIPs list “rehabilitation and redevelopment grants” by name, this generally refers to financial assistance through tax increment equivalent grants, rather than to up-front grants. There are no municipalities currently offering up-front rehabilitation grants. Municipalities have cited various challenges associated with offering these grants, including questions of how to fund up-front grants, and the risk of a project going into default.

There are a small number of municipalities that offer rehabilitation loans. Hamilton and Sarnia include up-front loan programs in their CIPs. Hamilton’s program targets specific priority areas of the City, and provides a low-interest loan equal to 80% of remediation costs, to a maximum of \$400,000 per project. The loan is described as a “bridge” that helps to finance rehabilitation until the property owner receives grant money offered through other City programs. The value of any other post-development grants would be applied directly to the loan until such time as the loan was repaid.

The purpose of Sarnia’s “Building Rehabilitation Loan Program” is described in its CIP as to “stimulate interest in rehabilitating obsolete, deteriorated and contaminated buildings in order that they may be reused.” The municipality would make funding available on a revolving fund basis at a below-prime interest rate, to be repaid over a period of 10 years. The CIP suggests a maximum loan amount of either \$100,000, or the total cost of rehabilitation, whichever is less; however, the final decision rests with the City. Eligible expenses include building restoration, as well as removal of contaminated materials from buildings (e.g. asbestos).

1.3. Tax Assistance Program

Tax assistance, in connection with section 365.1 of the *Municipal Act, 2001* and section 333 of the *City of Toronto Act, 2006*, may be summarized as the cancellation or deferral of the municipal and/or school portions of property tax on eligible property to assist with eligible costs of environmental remediation and rehabilitation. Tax assistance may be offered during the rehabilitation and/or development phases of a brownfield project.⁷

⁷ A simplified description of the *rehabilitation period* is the period starting from the date the by-law is passed to the earlier of a) eighteen months, b) the date a Record of Site Condition is filed, or c) when the tax assistance is equal to the eligible remediation costs (as defined) under section 168.4 of the *Environmental Protection Act*.

Again, as a simplified description, the *development period* begins when the rehabilitation period ends, and concludes on the earlier of a) the end date specified in the by-law or b) when the tax assistance is equal to the eligible remediation costs. (See section 365.1 of the *Municipal Act, 2001* or section 333 of the *City of Toronto Act, 2006* for more complete information.)

Before receiving Provincial consideration for the cancellation of the *school portion* (levied by municipalities on behalf of the Province), municipalities must first offer cancellation of the *municipal portion* for the eligible brownfield property. Cancellation can be equal to the full amount of that portion, or to a part of it.

To obtain cancellation of the *school portion*, the municipality must apply to the Minister of Finance to provide matching education tax assistance. This program is known as the Ontario Brownfields Financial Tax Incentive Program (BFTIP).

A municipal by-law is required in order to cancel or defer all or a portion of the municipal and/or school taxes on the properties. In order for the tax assistance to apply to the school portion of the property tax, the relevant by-law must be approved, before it is passed, by the Minister of Finance.

Municipal by-laws generally include a time period (i.e. number of years) of tax cancellation for eligible properties. At the provincial level, the time period for educational tax assistance is subject to BFTIP guidelines established by the Minister of Finance; currently, it is three years. Given the different mechanisms in place, the time periods for tax assistance between the municipality and the Province may differ, as may the range of eligible costs.

Educational tax assistance under BFTIP, once approved, is an entitlement for the property owner and, per program rules, terminates after title transfer, severance or subdivision. Municipalities determine how their tax assistance may terminate, in accordance with the legislation. Some municipalities have chosen to terminate their assistance along the lines suggested by the provincial program rules.

1.4. Tax Increment Equivalent Grant

A Tax Increment Equivalent Grant (TIEG) could be described as financial assistance equal to all or a portion of the municipal property tax increase (increment) following the completion of a project which has resulted in an increase in the assessed value of a property. Municipalities estimate the amount of the potential increment using a base assessed value.

Some municipalities have provided TIEGs under section 28 of the *Planning Act*, which states that municipalities may provide grants or loans within a designated CIPA in conformity with a CIP. TIEGs typically offset eligible remediation and redevelopment costs. They have been provided for a specified time period, such as 10 years, or until the eligible remediation and

redevelopment costs have been offset. In some municipalities, if a municipality offers a tax assistance program as well as a TIEG program, and a particular project is eligible for both, the TIEG may begin when the tax assistance program has ended.

Section 28 (7.1) of the *Planning Act* outlines eligible costs of a CIP, but municipalities decide which of these specific costs are funded. Although these vary among municipalities, typical examples include the following:

- Phase II ESA, Remedial Work Plan, and Risk Assessment costs
- Environmental remediation costs, e.g. preparation of a Record of Site Condition, tipping fees for contaminated soils, clean fill and grading
- Environmental insurance premiums related to the above.

A TIEG is generally delivered as a “pay as you go” grant - meaning the owner is responsible for the up-front remediation and redevelopment costs. Each eligible year, the owner must pay the property taxes in full. Afterward, the municipality will provide to the registered owner a grant equal to the tax increment.

TIEGs are often referred to as "Rehabilitation and Redevelopment Grants" in municipal CIPs. However, a TIEG may be differentiated in practice by the fact that it is paid out over a period of years following rehabilitation and redevelopment, based on the tax increment, whereas the Rehabilitation and Redevelopment Grants discussed in Section 2.2 of this report provide up-front funds.

1.5. Façade Grant or Loan Program

Municipalities make façade grants or loans available for applicants generally to maintain, rehabilitate, improve or restore building exteriors. Local programs are usually found in conjunction with CIPs for CIPAs focussed on particular areas of a municipality, such as a central area or a downtown, as opposed to CIPs that are city-wide.

Some municipalities consider applicants who are redeveloping or rehabilitating buildings on brownfield sites that are located in the applicable CIPA to be eligible for local façade grant or loan programs.

1.6. Municipal Fees Grant Program

Some municipalities offer grants equivalent to all or a portion of various municipal fees related to development within the designated CIPA.⁸ Eligible fees vary widely between municipal CIPs, and have included:

- Planning and development application and permit fees such as minor variances or site plan approvals
- Building permit or demolition permit fees
- Sign permit fees
- Land tipping fees.

Municipalities sometimes choose to include tipping fees in the eligible remediation and rehabilitation costs which TIEGs grant back. In some municipalities, such as Port Colborne, projects already approved for a TIEG or tax assistance program do not require a separate application for a fees grant.

In many municipalities, such as Cornwall, the applicant pays the fees up front, and is later reimbursed by the municipality for eligible fees in the form of a grant.

1.7. Development Charges Reductions or Exemptions, and Equivalent Offsets

Some municipalities exempt all or a part of development charges for eligible properties as one tool to promote brownfield redevelopment. Although municipalities provide for such a reduction or exemption in development charges payable in their development charges by-law, some municipalities have chosen to describe this program in their CIP. Development charges are legislated under the *Development Charges Act, 1997*.

Many municipalities offer a related program that is financially equivalent. The applicant pays the development charge at the time that the building permit is issued, and the municipality then grants an amount equivalent to all or a portion of the development charge.

Development charge reductions or exemptions, or equivalent grants under Section 28 of the *Planning Act*, are offered in practice relatively early in the brownfield redevelopment process compared to other grant programs, which tend to be provided after the project is completed and the property has been reassessed. This increases their popularity.

⁸ Though often mentioned within CIPs, fee provisions are found in the *Municipal Act, 2001* (Part XII), the *City of Toronto Act, 2006*, or other statutes, such as the *Planning Act* (section 69).

2.0 Trends in Use of Brownfield Financial Incentives

There are 44 municipalities in Ontario which are known to have CIPs in place containing brownfield provisions. Detailed information about these municipalities and their brownfield provisions is included as Appendix A.

Municipal financial incentive toolkits for brownfield redevelopment used in Ontario contain any combination of the provisions discussed in Section 1 of this report. Table 1 shows the number of Ontario municipalities offering each type of incentive program. Tax increment equivalent grants are the most common among the municipalities, followed by tax assistance, and study grant programs.

Type of Financial Incentive	Number of Municipalities	Percent of All Municipalities with "Brownfields CIPs" (44)
Tax Increment Equivalent Grant	41	93%
Tax Assistance	34	77%
Study Grant Program	26	59%
Development Charges Reductions/Exemptions	24	55%
Fees Grant Program	21	48%
Façade Grant or Loan Program	15	34%
Rehabilitation and Redevelopment Grants/Loans	4	9%

Table 1: Number of Ontario municipalities offering various brownfield financial incentive programs within the context of Community Improvement Plans as of October, 2010.

2.1. Provincial Distribution of Brownfield Policies

A map of the geographic distributions of municipalities with approved or draft CIPs with brownfield components is included as Figure 1. The map also includes upper-tier municipalities which offer brownfield provisions⁹.

Including municipalities with draft CIPs on this map is intended to better reflect the status of brownfield policy in the Province. Much of the balance of analysis in this report, however, is based on approved CIPs only, in recognition of the fact that approval of draft policies is at the Municipal Council's discretion, and cannot be assumed.

⁹ While the Region of Waterloo has an approved upper tier CIP for reurbanization with some brownfields provisions, the majority of the Region's brownfields incentives are offered outside of the Regional CIP. The Region of Niagara offers brownfields provisions outside a CIP, but it is also included on this map.

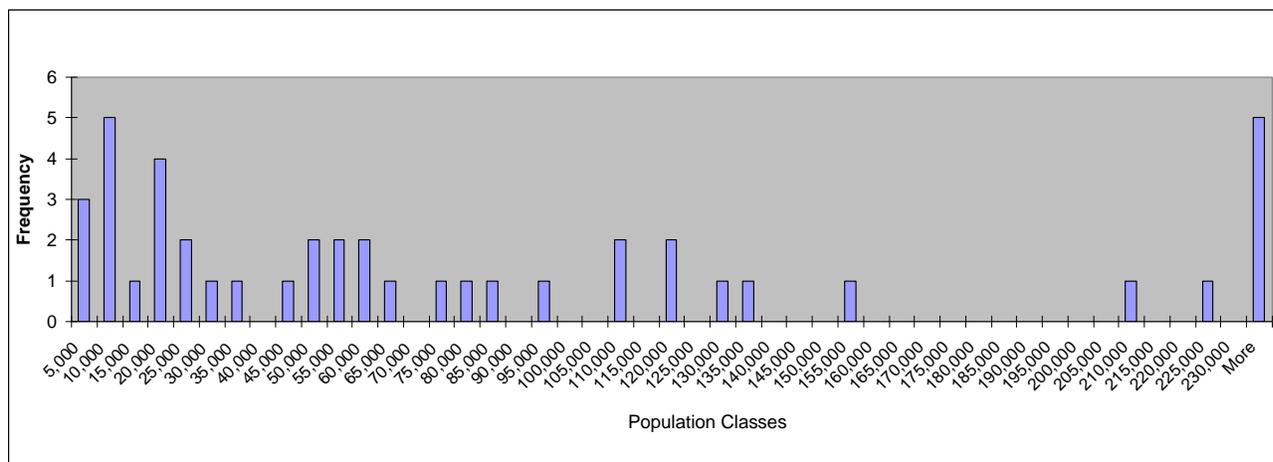
While further research is needed to better understand the causal relationship between geography and brownfield policies, this preliminary analysis raises interesting observations.

A clustering of brownfield policy activity can be observed around the shores of the southern Great Lakes – especially the Golden Horseshoe and the north shore of Lake Ontario and the St. Lawrence River – where there is likely to be a high concentration of former industry associated with the Great Lakes. This is likely due to the fact that although brownfields occur in all communities across the province, those communities with a more active industrial past could be reasonably expected to have more potential brownfield sites, and thus more impetus for a policy response. Specifically, several key historic industrial centres, including Kingston, Cornwall, Hamilton, Owen Sound, Welland, Windsor and Sarnia, all have brownfield incentive policies.

2.2. Community Size

Municipalities with both large and small populations are active in the realm of brownfield incentives. Figure 2 shows a histogram of municipalities with approved or draft CIPs containing brownfield policies sorted into different population classes. The highest frequency is seen in two population categories: “10,000-15,000” and “More”, which corresponds to over 230,000.

Figure 2: Frequency of Municipalities with Approved or Draft CIPs including Brownfield Provisions by Population.



Note: The five municipalities included in “More” are those with approved or draft CIPs including brownfield provisions which have populations higher than 230,000: Toronto, Ottawa, Hamilton, Brampton and London.

The chart shows that many of Ontario’s largest urban centres – Toronto, Ottawa, Hamilton, Brampton, London - have CIPs (approved or in draft) with brownfield provisions. This may relate to past industrial activity, which often coincides with a large population base. These larger municipalities also often possess increased resources and capacity. Their more robust land

markets also facilitate larger, higher or denser developments which can help to make a brownfield site financially viable.

In northern Ontario, many municipalities have a legacy of mining or resource extraction which may have resulted in the presence of brownfields. However, brownfields associated directly with mines are dealt with under rehabilitation provisions set out specifically under the *Mining Act*.¹⁰

There is a general trend toward the presence of brownfield CIPs in larger regional centres in northern Ontario, such as Fort Frances, Thunder Bay, Sault Ste. Marie and North Bay. This could be interpreted as a reflection of capacity challenges faced by many smaller northern municipalities. However, the significant number of municipalities active in brownfield policy with smaller populations suggests that smaller size is not necessarily a limiting factor for municipalities. As cases in point, two municipalities in northwestern Ontario with draft brownfield policies, Chapple and La Vallee, have populations under 1,000 people; while in the southwest, Point Edward, with a population just under 2,000, has adopted a CIP containing brownfield policies.

2.3. Regional Distribution of Approved CIPs with Brownfield Provisions

Although there are municipalities with brownfield policies located in all regions of the province, the majority of municipalities with approved CIPs containing brownfield provisions are located in the West and Central Regions.¹¹ Figure 3 shows a graphical representation of the distribution of the 44 approved brownfield CIPs in Ontario, by Region.

However, each Region does not contain the same number of municipalities. To account for this difference, a proportional distribution was calculated in an attempt to more accurately represent regional brownfield CIP activity. Figure 4 compares the actual regional distribution of municipalities with brownfield CIPs to the proportion of municipalities in each region. This analysis shows greater relative participation by municipalities in the Northwest than is revealed by looking only at the unadjusted number of municipal CIPs with brownfield policies.

¹⁰ Ontario Regulation 240/00, under the *Mining Act*, includes provisions for mine closure and rehabilitation.

¹¹ Regions correspond to the Ministry of Municipal Affairs and Housing Municipal Service Offices regions.

Figure 3: Regional Distribution of Municipalities with CIPs Containing Brownfield Provisions

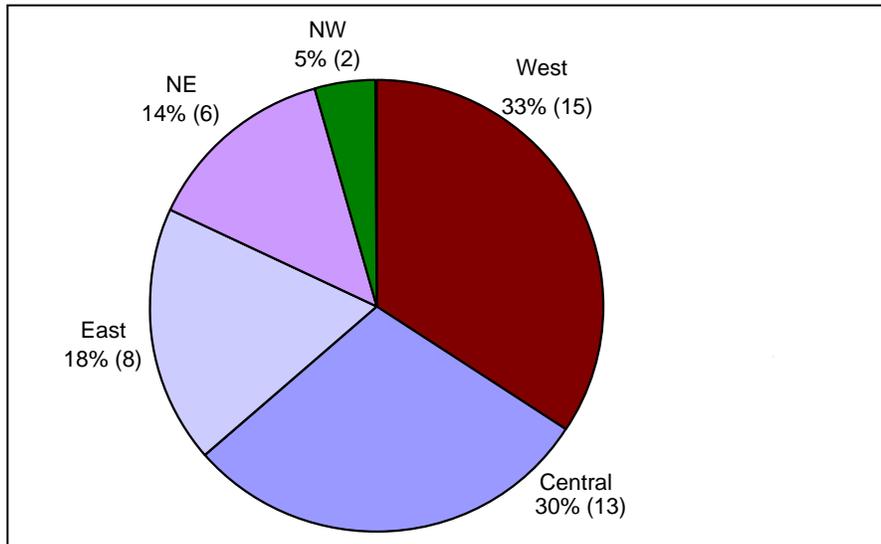
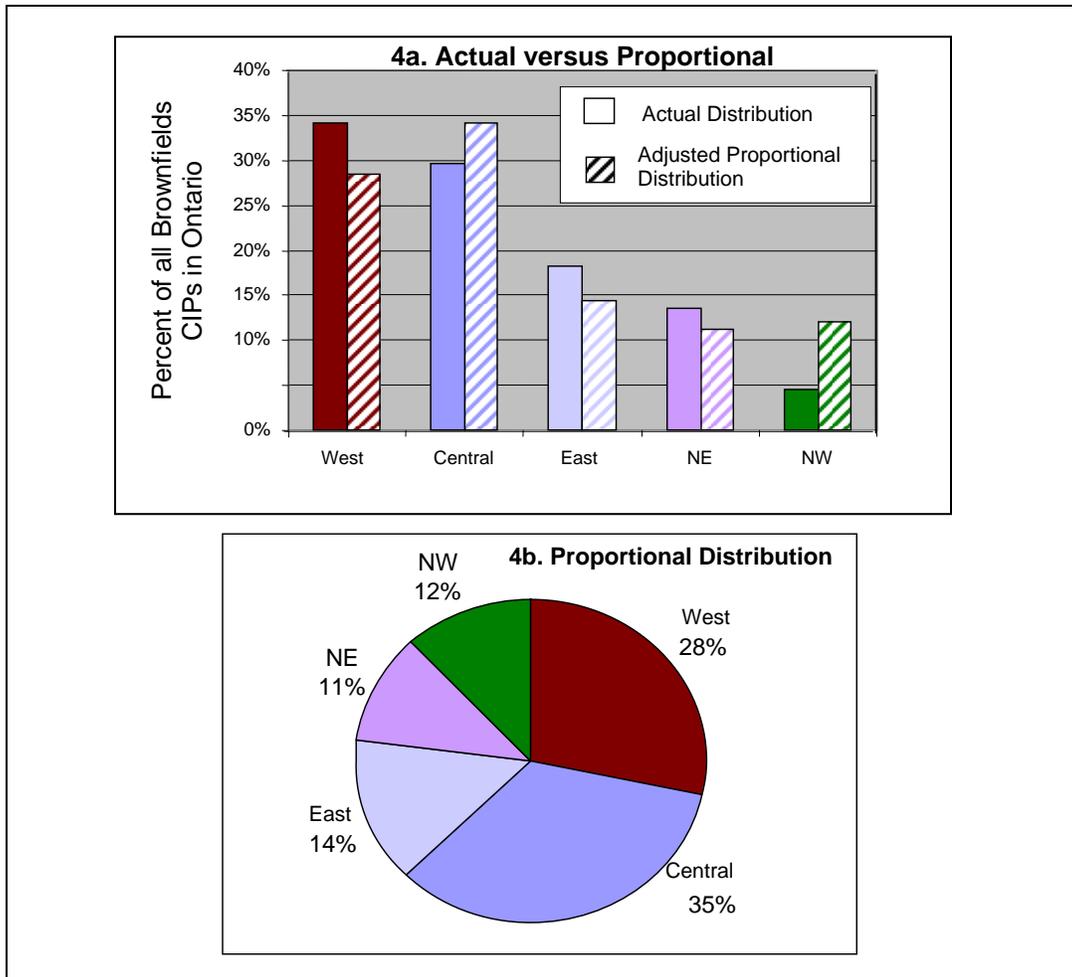
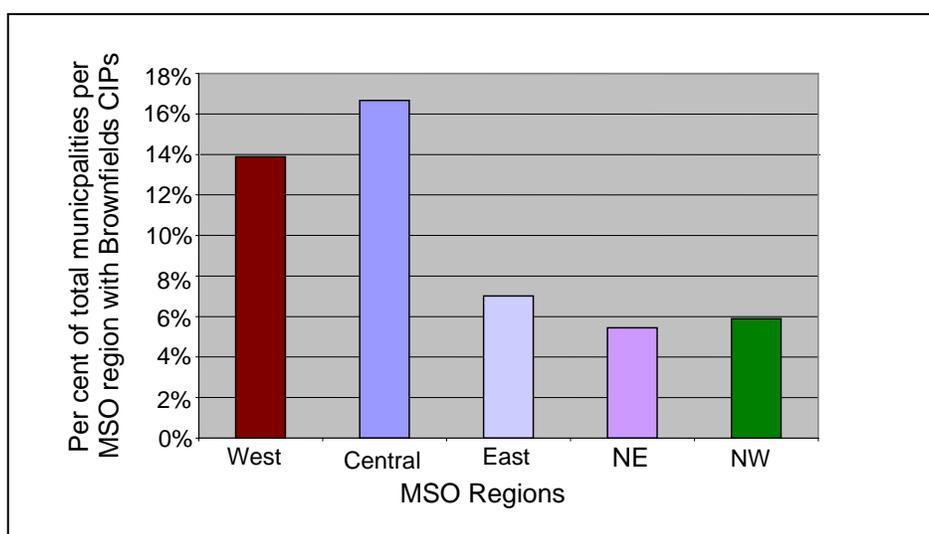


Figure 4: Proportional Regional Distribution of Municipalities with Community Improvement Plans Containing Brownfield Provisions.



To shed further light on the regional distribution of CIPs with brownfield provisions, it is useful to consider municipal participation within each Region. Figure 4 shows the percentage of municipalities within each Region that have adopted a CIP with brownfield provisions. Central and Western Ontario have the two highest rates of regional participation.

Figure 5: CIPs with Brownfield Provisions - Municipal Participation within Regions.



2.4. Upper, Lower and Single Tier Municipality Observations

Of the 44 known municipalities with approved CIPs that contain brownfield provisions, 22 are single tier municipalities and 21 are lower-tier municipalities. In addition, the Region of Waterloo has an approved upper-tier CIP with some brownfield provisions (see Section 4.4).¹²

Analysis of the map shown at Figure 1 suggests a regional clustering of lower-tier municipal brownfield policy activity within certain upper-tier municipalities – for both approved and draft CIPs. To provide further insight into this pattern, Table 2 shows the distribution of lower-tier municipal brownfield CIPs as they occur among upper-tier municipal areas.

The high clustering of brownfield policy activity in certain upper-tier municipalities, namely Niagara and Waterloo, is indicative of a relationship between the role of the upper- and lower-tier policies. This relationship is discussed further in Section 4 of this report.

¹² The Region of Niagara also has an active brownfields policy. However, it is implemented outside the scope of an upper-tier CIP.

Table 2: Location of Lower-Tier Municipal Brownfields CIPs within Upper-Tier Municipalities.

Upper-Tier Municipality	Number of Lower-Tier Municipalities with Approved CIPs	Number of Lower-Tier Municipalities with Draft CIPs
Niagara, Region of	7	-
Waterloo, Region of	2	2
Peel, Region of	2	-
Northumberland, County of	2	-
Lambton, County of	2	-
Halton, Region of	1	1
Hastings, County of	1	1
Wellington, County of	1	1
Huron, County of	1	-
Grey, County of	1	-
Durham, Region of	1	-
Renfrew, County of	-	1

2.5. Trends in Community Improvement Project Area Coverage

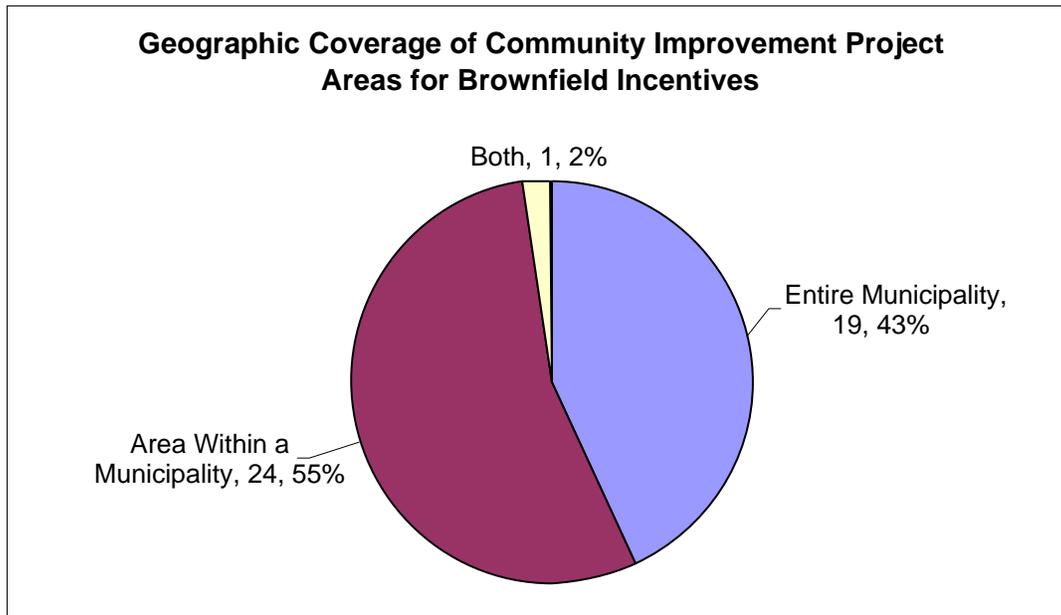
A CIP is a plan for the community improvement of designated community improvement project areas, or CIPAs. CIPAs may cover the entire municipality, or may cover only portions of a municipality, and CIP policies are applied accordingly.

Of the 44 approved CIPs with brownfield provisions in Ontario, 19 designated the CIPA as the entire municipality (Figure 6). In these cases, the CIP provisions and incentives may apply to all potential brownfield sites in the municipality.

For the remaining 25 CIPs, the designated CIPA is defined as a specific area(s) within the municipality.¹³ Typically, designated areas tend to be former industrial areas, a downtown, a main street, or an existing built-up area, and may correspond with existing heritage districts. Financial incentives offered vary between areas of the designated CIPAs.

¹³ This includes the Region of Waterloo for which, as an upper-tier municipality, specific rules about CIPs apply. Refer to Section 4 for more information on upper-tier approaches.

Figure 6: Geographic Coverage of Community Improvement Project Areas for Brownfields CIPs



Some municipalities have complex CIPA specifications. For example, the City of Toronto has three separate CIPs which contain brownfield policies. Two of the CIPs contain policies applicable to two specific areas, while the third contains policies which apply to the entire municipality *excluding* the two separately designated areas. Each CIP has slightly different policies and goals. This has allowed Toronto to target specific industrial areas in its different CIPAs, and to customize incentives to best fit the needs of these CIPAs.

In other cases, where municipalities have designated the entire municipality as a CIPA, they have offered different or additional brownfield incentive programs which only apply to certain areas. In the Town of Halton Hills, a suite of brownfield financial incentives are offered across the municipality, but a greater range are offered in two sub-areas which are delineated in the CIP. There may be also be delineated priority areas in which the grants are available for a longer period of time, or where greater incentive options are offered, such as in the Cities of Ottawa and Niagara Falls. For example, in Niagara Falls, the CIP applies to the entire “Urban Area”; however, three sub-areas are delineated where different levels of incentives are available, based on prioritization determined through a Critical Needs analysis. This kind of delineation within CIPAs may help a municipality with flexible application of incentives to different areas of a municipality.

3.0 Participation, Coordination and Leadership by Upper-Tier Municipalities

The Region of Niagara and Region of Waterloo are two examples of upper-tier municipalities in Ontario which offer brownfield incentive programs. While Waterloo has an upper-tier CIP containing brownfield provisions, Niagara does not (see section 4.1 and 4.5 below); however, both have a collaborative partnership with their respective lower-tier municipalities' CIPs to implement most programs. The exceptions are for regional development charge reductions or exemptions in both Regions, and in the Region of Waterloo, Phase II ESA grants, which are administered by the upper-tier municipality.

3.1. Grants or Loans Between Upper- and Lower-Tier Municipalities

The Regions of Niagara and Waterloo are upper-tier municipalities offering brownfield incentive programs whereby they can participate in lower-tier municipalities' CIP grants and loans programs, and vice versa.

Section 28 (7.2) of the *Planning Act* states that the council of any upper-tier municipality may make grants or loans to the council of a lower-tier municipality, and vice versa, for the purpose of carrying out a CIP, so long as the official plan of the municipality making the grant or loan contains provisions relating to the making of such grants or loans.

In this connection, upper-tier municipalities can consider the feasibility of making grants and loans to lower-tier municipalities without themselves having a CIP (or CIP with brownfields provisions) in place. Lower-tier municipalities can similarly consider grants to upper-tiers.

Under the *Planning Act* and its regulations, there are specific criteria for upper-tier CIPs.

3.2. Upper-Tier Municipal Community Improvement Plans

Certain upper-tier municipalities are prescribed in regulations made under the *Planning Act* to designate CIPAs and approve CIPs, namely the Regions of: Durham, Niagara, Waterloo, York, Halton and Peel.¹⁴

Section 28 (4.0.1) of the *Planning Act* states that the CIP of an upper-tier municipality is only permitted to deal with prescribed matters, which are set out in regulation¹⁵ as: infrastructure that

¹⁴ See Ontario Regulation 221/07 made under the *Planning Act*. Any upper-tier municipality may request to be prescribed.

¹⁵ See Ontario Regulation 550/06 made under the *Planning Act*.

is within the upper-tier municipality's jurisdiction¹⁶; land and buildings within and adjacent to existing or planned transit corridors that have potential to provide a focus for higher-density mixed-use development or redevelopment; and, affordable housing.

3.3. Cancellation of Taxes by Upper-Tier Municipalities

Upper-tier municipalities can also participate in tax assistance programs and can make grants and loans to a lower-tier municipality for purposes of carrying out a CIP.

Upon receiving a copy of a proposed by-law from the lower-tier municipality for tax cancellation, an upper-tier municipality may, by resolution, agree that the by-law may also provide for cancellation of all or a portion of the taxes levied for upper-tier purposes. If such a proposed by-law is agreed to by the upper-tier and subsequently passed by the lower-tier municipality, the by-law may be binding on the upper-tier municipality. An upper-tier municipality may pass this kind of resolution even if it has no community improvement plan in effect.¹⁷

3.4. Region of Waterloo

In 2008, the Region of Waterloo created the Brownfields Working Group to coordinate, administer, market, improve and monitor the incentive programs, and to provide a forum to discuss brownfield opportunities and challenges. The Brownfields Working Group is comprised of the representatives from the Region and its seven lower-tier municipalities,

The Regional government partners with lower-tier municipalities to offer a Joint Regional and Area Tax Increment Grant (TIG) Program, which is currently available in the Cities of Cambridge and Kitchener, which both have approved brownfields CIPs. The TIG Program was developed jointly by the Region and the lower-tier municipalities.

The Region also administers a Brownfields Financial Incentive Program, which offers financial assistance through the development process, and which can be used to complement existing programs and supports available in each of the lower-tier municipalities. Throughout Waterloo Region, brownfield developers can access Phase II ESA grants for studies that assess site impacts on groundwater, as well as exemptions from regional development charges.

¹⁶ The regulation defines "infrastructure" as physical structures and associated facilities that form the foundation of development, including communication systems; electric power systems, oil and gas pipelines, alternative energy systems and renewable energy systems; transportation corridors and facilities; waste management systems, and water works, wastewater works, stormwater works and associated facilities.

¹⁷ See for information section 365.1(4) and other provisions in the *Municipal Act, 2001*.

Lastly, Waterloo Region also has a CIP containing brownfield provisions. This CIP applies to an area known as the Central Transit Corridor (CTC) which provides for the future location of a proposed rapid transit system connecting Cambridge, Kitchener and Waterloo. Through this CIP, the Region has committed to promoting reurbanization in the CTC area in order to focus growth through “adaptive reuse of vacant or under-utilized lands”. The CIP has a primary goal of allowing the Region to acquire and prepare lands for development. Future specific programs relating to brownfields could be brought forward under the CIP.

3.5. Region of Niagara

In order to promote the redevelopment of brownfield sites in downtown cores, Niagara Region has initiated several financial incentive programs.

The Region offers an exemption program for regional development charges, which is available for brownfield sites within Urban Area Boundaries as defined in the Regional Policy Plan. Developers can receive a 50% development charge waiver/exemption, and are eligible for a waiver/exemption of the remaining 50%, if the proposal includes certain specified Niagara “SmartGrowth design principles”¹⁸.

As part of its program, the Region encourages lower-tier municipalities to themselves put in place development charges bylaws similar to those passed by the Region. In addition, the Region requires lower-tier participation in connection with the following other incentives offered by the Region, which are funded by the Region on a cost share basis with lower-tier municipalities:

- Brownfields Tax Assistance Program – the Region will consider participation with lower-tier municipalities regarding provision of tax assistance for brownfield development projects.
- Tax increment equivalent grants – Grants for brownfield redevelopment projects in an amount matching the percentage of the tax increment grant provided by the lower-tier municipality, for the same time period.
- Environmental Assessment Grant Program – A matching grant on a cost share basis with the lower-tier municipality to a maximum of \$5,000 of Regional funding per project.

¹⁸ The full range of principles is articulated in report DPD 48-2003/CSD 39-2003. Examples of principles are intensification of an existing use, creation of mixed uses, and walkability.

4.0 Municipal Tax Sales

Where there are outstanding tax arrears, tax sales may be available to municipalities to help return a potential brownfield site to productive use. The power to sell land to recover tax arrears is derived from the *Municipal Act, 2001* (Part XI) and the *City of Toronto Act, 2006* (Part XIV).

4.1. Failed Tax Sales, Vesting, and Removal of Crown Liens

When a property goes into tax arrears for three years, the municipality has an option of holding a tax sale to recover the property taxes owing.¹⁹

If the tax sale is not successful, the municipality has two years to decide if it wishes to take ownership of the property – a process known as vesting. During these two years, the municipality may enter the property to inspect the land, including conducting environmental testing and studies, to assess the site. This may assist in determining contamination levels and next steps. After the two year time period, the municipality loses the right to vest the property.

If the municipality chooses to vest a property that is subject to provincial Crown liens, the *Municipal Act, 2001* provides that those liens are extinguished upon vesting.²⁰

The *Environmental Protection Act* provides that after a municipality acquires a property by vesting most orders under that Act concerning the property are prohibited for up to five years, so long as the municipality owns the property. The five year period may be extended. There are exceptions to this prohibition on orders, which are set out in the EPA and regulations under it.²¹

If the municipality sells the property within seven years of vesting, in some circumstances the proceeds must be shared with the school board and the upper-tier municipality where one exists based on their proportionate share of the taxes. If the property was subject to provincial Crown liens or other Crown encumbrances when it was vested, the proceeds must also be shared with the Province in accordance with the formula set out in the Act (see section 353 of the Act).

¹⁹ Where the property tax on land goes into arrears for a period of three years, the municipal treasurer can start the tax sale process by registering a tax arrears certificate against the land. The municipality is then required to serve notice to the owner of the property, and other persons with registered interest in the property, that the property will be sold if the property taxes remain unpaid one year after the registration of the certificate.

²⁰ Federal Crown liens, if there are any, would continue to be tied with the land.

²¹ This exemption does not apply in cases where a municipality is “grossly negligent or engages in wilful misconduct and environmental harm follows and in certain other situations”.

If the municipality chooses *not* to vest the property after the first failed tax sale, it may re-advertise the property anytime within two years after the first sale and conduct a second sale.²² The municipality may write off part of the tax arrears after the first failed tax sale, to increase the chances of a successful second tax sale.

Some municipalities, such as Hamilton, have adopted a standardized policy for the treatment of tax arrears and the disposition of failed tax sale properties. In these cases, municipal staff follow an established process for failed tax sale properties. In some other municipalities, properties are brought to Council for decision on a case-by-case basis.

4.2. Cancellation of Tax Arrears

When outstanding tax arrears and the cost of remediation are greater than the market value of the land as a clean site, redevelopment is unlikely. Writing off part of any tax arrears may make the land more attractive for potential purchasers. After a failed tax sale, a municipality can write off unpaid taxes as uncollectible upon the recommendation of the municipality's treasurer.

4.3. Arrears Cancellation without a Tax Sale

As noted above, the council of a local municipality may write off unpaid taxes, on the recommendation of the treasurer, as uncollectible only after an unsuccessful tax sale. However, despite the requirement for an unsuccessful tax sale, the local municipality may be able to write off unpaid taxes without conducting a tax sale where the recommendation of the treasurer includes a written explanation of why conducting a tax sale would be ineffective or inappropriate (*Municipal Act, 2001*, Section 354 (4); *City of Toronto Act, 2006*, Section 319(4)).

²² S. 380.1 of the *Municipal Act, 2001*.

5.0 Non-Financial Incentives and Programs

In addition to financial incentives, municipalities also offer non-financial incentives and programs to promote brownfield redevelopment, which are sometimes outlined within a CIP.

5.1. *Municipal Leadership Strategy*

Some municipalities have adopted a Brownfields Municipal Leadership Strategy (MLS), which typically explains the proactive role the municipality will play in brownfield redevelopment, for example through municipally-led initiatives or public-sector investments. It generally encourages brownfield redevelopment, and may even be designed to catalyze private-sector investment. Strategies vary among municipalities.

For some municipalities, the MLS outlines possible municipal projects based on powers of land acquisition and remediation acquired under an approved CIP. Projects include direct purchase and development of key properties, remediation of municipally-owned land, and pilot projects using innovative environmental remediation techniques. In Chatham-Kent and in Hamilton, for example, such projects are funded from the retained portion of the tax increment that was not refunded through the TIEG, as well as through seed funding.

In Caledon and Halton Hills, the MLS establishes a CIP Review Panel, which serves to implement the CIP and to review incentive program applications. Caledon's MLS also recommends establishing a brownfields coordinator as a single point of contact for information on brownfields and related financial incentives, which may include administering incentive programs and providing guidance to developers.²³

Halton Hills' MLS also includes provisions to explore the possibility of upper-tier involvement in CIP financial incentive programs. The CIP proposes establishment of a Municipal-Regional CIP Liaison Committee to look at opportunities for collaboration between Halton Region and the lower-tier municipality of Halton Hills.

An MLS can also set out other goals within a CIP, such as a marketing strategy, or longer-term initiatives including streetscape, crossing and intersection improvements.

²³ Several other Ontario municipalities have a brownfields coordinator and/or a brownfields advisory group. However, these positions are not always identified in a municipality's CIP.

5.2. Brownfields Inventories

Municipalities can create inventories of potential brownfield sites or potential redevelopment opportunities. Inventories could be based on vacant or underutilized historical industrial or commercial sites. In general, an inventory is intended to attract potential developers or tenants by highlighting brownfield sites which are available for redevelopment, and it can also act as part of a marketing program or strategy. An inventory can include the location of the sites, site statistics, previous industrial use(s), assessment/taxation, evidence of contamination or site investigation studies to date, and other background material. These details can help potential developers understand the scope of potential issues that may need to be dealt with on a site, to allow for better budgeting and costing information, which may encourage a purchase.

Some municipalities, such as Brockville, Windsor and Port Colborne, have developed an inventory before approval of their CIP, and may have used the inventory to aid with the creation of the CIP and the designation of the CIPA. Other municipalities, such as Guelph, have used their CIP as a way to introduce the idea of an inventory program for further development.

In some cases there may be privacy concerns associated with the release of information about properties. To avoid these concerns, the Region of Niagara employs a strategy of self-identification, whereby owners can voluntarily list brownfields available for redevelopment.

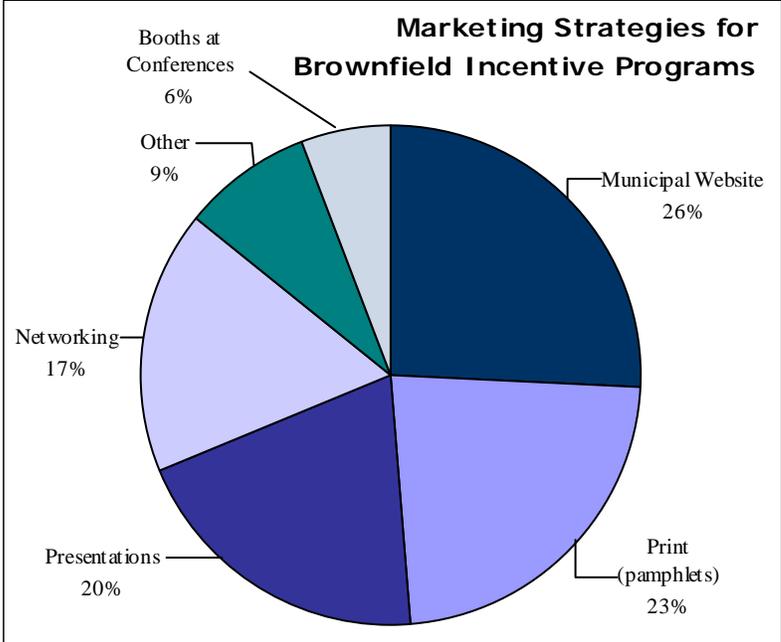
5.3. Marketing Strategy

Within their CIP, some municipalities outline in detail a marketing strategy for the financial incentive programs they offer. Marketing strategies are designed to assist a municipality in achieving the goals and objectives of its CIP. Some marketing strategies have targeted communication to landowners, potential developers and local businesses depending on the programs offered in the CIP. Halton Hills and Windsor are examples of municipalities which also target their marketing strategy to support professionals, such as lending institutions, real estate agents, consultants and legal and accounting service providers.

Figure 7 provides information on the types of marketing strategies most often used by municipalities. A typical marketing strategy includes print material, such as brochures, which provide information about available incentives, instructions on how to apply, and in some cases include the relevant application forms. Many municipalities also put electronic versions of materials on their website.

Marketing can also include media releases, promotional displays at events or conferences, and presentations and workshops to educate owners, tenants, developers, support professionals and other interested parties about incentive programs available. Municipalities may also provide information on outcomes, for example through publishing monitoring reports, benchmarks and milestones data, or highlighting success stories through case studies.

Figure 7: Marketing Strategies Used by Municipalities for Brownfield Incentive Programs.



Source: Municipal Financial Incentive Survey, Ministry of Municipal Affairs and Housing, 2009

5.4. Marketing Municipal Properties

Under the *Municipal Act, 2001* and the *City of Toronto Act, 2006* municipalities are required to advertise the land for tax sale in the Ontario Gazette and in a newspaper that has such circulation in the municipality as to provide reasonable notice of the sale. However, some municipalities go far beyond this minimum advertisement requirement with advertising strategies that are designed to reach a wider audience, in hopes of increasing the chances of a successful tax sale. For example, the City of Brampton advertises tax sale properties on its municipal website. There are also several privately-run websites which offer municipalities the opportunity to list advertisements of tax sale properties, which may include additional details such as photos.

Some municipalities, such as the City of Kingston, have found that where specific information is available about a site, providing this information may encourage developer interest and help to facilitate a successful tax sale. This can form part of a municipality's overall marketing strategy for brownfields. Some municipalities also provide information about properties in tax arrears in advance of the initiation of a formal tax sale process. For example, the City of Toronto publicly posts a list of corporate properties with tax arrears greater than \$500,000.

5.5. Economic Development Corporations

Municipalities may consider establishing corporations with economic development functions, including provision of economic development services such as promotion of a municipality, or the acquisition, development and disposal of sites for residential, industrial, commercial and institutional uses. An Economic Development Corporation (EDC) may be perceived as providing a venue for a shared ownership, vision and direction between a particular municipality and the private and/or not-for-profit sector.²⁴

In relation to brownfield redevelopment, EDCs may be seen as useful because of their potential to market and explain brownfield incentives programs to potential developers in innovative ways. For example, staff from the Niagara Economic Development Corporation worked with municipal staff to generate an inventory of redevelopment opportunities available in the Region of Niagara.

²⁴ Most EDCs are regulated as municipal services corporations (MSCs) under s. 203 and O. Reg. 599/06 of the *Municipal Act, 2001*, and comparable provisions in the *City of Toronto Act, 2006*.

6.0 Innovative Practices

Several Ontario municipalities have developed and adopted unique programs - both financial and non-financial - to encourage brownfield redevelopment. This section provides some examples of innovative practices that have sometimes (and sometimes not) been included in municipal CIPs.

6.1. *Parkland Dedication and Parking Grant Reduction*

Typically, a developer must either dedicate a certain amount of land to the municipality for parkland as part of the development, or must pay the municipality cash-in-lieu. Parkland dedication reductions allow the municipality to waive or reduce the amount of land required to be conveyed to the municipality, or the amount of cash-in-lieu of parkland dedication to be paid. Cornwall has a payment-in-lieu of parkland dedication waiver program, which provides a reduction of development costs for residential and non-residential developers. Cornwall's program applies to sites where land dedication is not feasible.

Halton Hills has a parkland dedication reduction grant program to grant back part of the parkland dedication fee for a high density residential development already approved under either the Brownfield Tax Assistance Program or a TIEG. This specific grant only applies to two brownfield sub-areas, and not for brownfield sites located elsewhere in the municipality.

In urban settings, certain types of brownfield redevelopments may face particular challenges with allotting space for parking, given space constraints. The City of North Bay is an example of a municipality that offers a parking requirement exemption or reduction program for certain brownfield redevelopments.²⁵

6.2. *Funding Municipal Programs*

As discussed earlier in the report, a Tax Increment Equivalent Grant is often structured as equal to all or a portion of the tax increment arising from an increase in assessed value. In situations where less than 100% of the increment is offered as a grant, some municipalities decide to use an amount considered equivalent to a retained increment to fund municipal brownfield programs.

²⁵ Exemptions from parking requirements fall under section 40 (1) of the *Planning Act*.

As an example, the City of Kingston retains 20% of the tax increment. Instead of giving this money to the developer as a grant, the funds are rolled back into a “Municipal Brownfield Reserve Fund”, which contributes to funding for the City’s brownfield program, including municipal participation in tax assistance and grants. Niagara Region retains a portion of the tax increment equivalent to fund its Brownfields Leadership Program, which provides education and outreach, and acts as a catalyst for public-private partnerships to clean up brownfield sites.

6.3. *LEED Incentives*

Several municipalities incent Leadership in Energy and Environmental Design (LEED) program standards alongside brownfield development. Municipalities have done so in different ways, both within and outside the scope of a CIP. For example, LEED program components have been listed as one of the eligible costs for rehabilitation or remediation covered by Tax Assistance, a Tax Increment Equivalent Grant or Development Charge Reduction. Examples of LEED components eligible for reimbursement through incentives have included a base plan review by a certified LEED consultant, preparing new working drawings to a LEED standard, submitting and administering testing and certification to determine LEED standard, and the increase or part of the increase in material or construction costs for LEED components above the standard building code requirements.

For example, some municipalities, such as Windsor, provide a TIEG which is equal to the total tax increment if the redevelopment is of LEED standard, compared to a potential return of only 70% of the increment if the property is not of LEED standard.

Other municipalities offer tax increment grants on a sliding scale depending on the level of LEED standard achieved. In the case of the City of Welland, the percentage of municipal tax increase used to calculate the grant varies by level of LEED certification, with a Platinum standard project (the highest standard) being eligible for 90% of the increment, and decreased percentages for Gold, Silver, general LEED certification and no LEED certification respectively.

The amount of grant money available is sometimes tied to other municipal goals. Grimsby provides a 100% development charge exemption for buildings which obtain LEED certification or three of five Region of Niagara Smart Growth principles. Otherwise, the eligible exemption is for only 50% of development charges payable.

6.4. Municipal Infrastructure Investments

One way of supporting brownfield redevelopment and intensification is through targeting infrastructure investment. Infrastructure upgrades in built-up areas, where infrastructure may be deteriorating, can facilitate brownfield redevelopment. Cornwall and Hamilton both offer incentives for infrastructure upgrades through their tax increment equivalent grant programs.

In the case of Hamilton, eligible costs under its ERASE program, for specified program areas, include removal of existing on-site infrastructure prior to replacement. Applicants can request funds up to a maximum of 25 per cent of construction or improvement costs for on-site public works – including water services, sanitary sewers and storm sewers.

Cornwall's CIP states that eligible costs for its TIEG program may include the cost of improvements to existing site infrastructure, including improvement or reconstruction of existing on-site public infrastructure, defined as water services, and sanitary and storm sewers.

7.0 Conclusions

Brownfield sites represent enormous potential for helping Ontario to reach important goals, such as building healthy communities, bringing land back to productive use, protecting valuable resources through intensification, and optimizing existing infrastructure. The provincial government has created a toolkit of financial incentives for use by municipalities to encourage brownfield redevelopment, balanced with rules about not providing bonuses or other financial incentives to businesses. Many municipalities have responded to this opportunity in creative ways.

The most commonly offered financial incentive for brownfield redevelopment in Ontario is tax increment equivalent grants. Tax assistance programs, including many that incorporate the provincial Brownfields Financial Tax Incentive Program, are also common - as are grant programs targeting various fees and study costs related to brownfield redevelopment.

It can be observed that many of these tools offer funding quite late in the redevelopment process. Development charges reductions or exemptions offer assistance somewhat earlier in the process, and as such are a popular tool in many municipalities. Up-front grants or loans, which offer funding before redevelopment occurs, are not commonly offered by Ontario municipalities.

The research suggests that municipalities may find success through offering financial incentives as one component of a broader strategy for brownfield redevelopment, which may integrate planning, economic development, and marketing elements. Examples of complementary tools used by some municipalities include use of the tax sale process, developing marketing strategies for incentive programs, and creating municipal brownfields inventories. Some municipalities also integrate other policy goals, such as design standards, into the conditions necessary for receiving funding for brownfields projects. In addition, effective program delivery and customer service can play an important role. Many municipalities dedicate staff and resources to their brownfields programs. These types of holistic approaches can allow a municipality to get more “bang for the buck” from its brownfield incentive programs.

Brownfields exist in every Ontario community. However, while many municipalities have considerable experience with brownfield policies, others are newer to the brownfield policy arena. Information sharing and learning from past successes and challenges is a key to the development of effective municipal brownfield policies across the province. Many conversations

have already begun. It is hoped that this report will assist with furthering these existing conversations, and with starting new ones.

This report is certainly not exhaustive. It opens the door for new questions and areas for further research, such as looking at various instruments and their outcomes over time, and a more detailed investigation of the causal relationship between factors such as geography or population and the pursuance of municipal brownfield policies.

Appendix A: Municipalities with Approved CIPs Containing Brownfield Policies (NB: Current as of October 2010)

MSO-CENTRAL MSO Contact: Michael Went, Senior Municipal Financial Advisor (416) 585 - 6073										
Municipality	Date of Approval	Entire Municipality	Area Within a Municipality	Incentive Programs						
				Tax Assistance	Tax Increment Equivalent Grants	Study Grant Programs	Development Charges Reductions or Exemptions	Façade Grant or Loan Programs	Rehabilitation & Redevelopment Grants/Loans	Miscellaneous Fees Grant Program
Brampton, Town of	January 2008		YES	✓	✓	✓	✓	✓		✓
Caledon, Town of	April 2009		YES		✓	✓	✓	✓		✓
Fort Erie, Town of	August 2010	YES		✓	✓	✓	✓			✓
Grimsby, Town of	April 2010		YES	✓	✓	✓	✓	✓		
Halton Hills, Town of	March 2010	YES		✓	✓	✓	✓			✓
Hamilton, City of	April 2009		YES	✓	✓	✓	✓		✓	
Niagara Falls, City of	February 2006	YES		✓	✓	✓				
Oshawa, City of	May 2005		YES	✓	✓	✓				
Port Colborne, City of	Sept 2010	YES		✓	✓	✓	✓			✓
St. Catharines, City of	November 2008		YES	✓	✓		✓	✓		✓
Thorold, City of	September 2005		YES	✓	✓		✓	✓		✓
Toronto, City of	May 2008	YES		✓	✓		✓			
Welland, City of	April 2007	YES		✓	✓	✓	✓			✓

MSO-Northwest <i>MSO Contact: Peter Myllymaa - Senior Municipal Financial Advisor (807) 475-1190</i>										
Municipality	Date of Approval	Entire Municipality	Area Within a Municipality	Incentive Programs						
				Tax Assistance	Tax Increment Equivalent Grants	Study Grant Programs	Development Charges Reductions or Exemptions	Façade Grant or Loan Programs	Rehabilitation & Redevelopment Grants/Loans	Miscellaneous Fees Grant Program
Fort Frances, Town of	December 2008	YES			✓					✓
Thunder Bay, City of	December 2006		YES		✓					

MSO-East <i>MSO Contact: Alison Fath-York, Senior Municipal Financial Advisor (613) 545 -2115</i>										
Municipality	Date of Approval	Entire Municipality	Area Within a Municipality	Incentive Programs						
				Tax Assistance	Tax Increment Equivalent Grants	Study Grant Programs	Development Charges Reductions or Exemptions	Façade Grant or Loan Programs	Rehabilitation & Redevelopment Grants/Loans	Miscellaneous Fees Grant Program
Belleville, City of	April 2007		YES	✓	✓		✓			✓
Brockville, City of	April 2007		YES	✓	✓	✓				✓
Cobourg, Town of	October 2009		YES	✓	✓	✓	✓	✓		✓
Cornwall, City of	September 2005		YES	✓	✓	✓				✓
Kingston, City of	May 2006		YES	✓	✓	✓				✓
Ottawa, City of	April 2007	YES		✓	✓	✓	✓			✓
Stirling-Rawdon, Township of	August 2006		YES	✓	✓			✓		

Trent Hills, Municipality of	March 2009		YES	✓	✓	✓	✓	✓		✓
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MSO-Northeast <i>MSO Contact: Kathy Horgan, Senior Municipal Financial Advisor (705) 564 - 6851</i>										
Municipality	Date of Approval	Entire Municipality	Area Within a Municipality	Incentive Programs						
				Tax Assistance	Tax Increment Equivalent Grants	Study Grant Programs	Development Charges Reductions or Exemptions	Façade Grant or Loan Programs	Rehabilitation & Redevelopment Grants/Loans	Miscellaneous Fees Grant Program
Hearst, Town of	December 2008		YES	✓	✓	✓		✓		
North Bay, City of	January 2008		YES	✓	✓	✓	✓	✓		✓
Parry Sound, Town of	August 2006	YES		✓	✓			✓		
Sault Ste. Marie, City of	April 2007		YES	✓	✓			✓		
Timmins, City Of	June 2007		YES		✓					✓
Wawa, Municipality of	July 2009	YES		✓	✓		✓			✓

MSO-West MSO Contact: Janice Hensel, Senior Municipal Financial Advisor (519) 873 - 4034

Municipality	Date of Approval	Entire Municipality	Area Within a Municipality	Incentive Programs						
				Tax Assistance	Tax Increment Equivalent Grants	Study Grant Programs	Development Charges Reductions or Exemptions	Façade Grant or Loan Programs	Rehabilitation & Redevelopment Grants/Loans	Miscellaneous Fees Grant Program
Brantford, City of	September 2005	YES		✓			✓			
Cambridge, City of	June 2010	YES			✓		✓			
Chatham-Kent, Municipality of	October 2005	YES		✓	✓	✓			✓	
Goderich, Town of	June 2008		YES		✓			✓		✓
Guelph, City of	March 2004 (Updated August 2008)		YES	✓	✓	✓				
Kitchener, City of	May 2004	YES			✓	✓				
London, City of	November 2006	YES		✓	✓	✓	✓			
Minto, Town of	March 2009		YES	✓	✓			✓		
Norfolk, County	January 2007	YES			✓			✓		
Owen Sound, City of	January 2005		YES	✓			✓	✓		
Point Edward, Village of	January 2006	YES		✓	✓	✓				
Sarnia, City of	November 2005		YES	✓	✓		✓		✓	✓
Stratford, City of	July 2010	YES			✓	✓				✓

Waterloo, Region of					✓	✓	✓			
Windsor, City of	March 2010	YES		✓	✓	✓	✓			