

Authority: Planning and Growth Management Committee Item PG31.5, adopted as amended, by City of Toronto Council on July 23, 24, 25, 26, 27 and 30, 2018

## CITY OF TORONTO

### BY-LAW 1207-2018

**To repeal City of Toronto By-law 516-2008, being a by-law to adopt the City-Wide Community Improvement Plan for Brownfield Remediation and Development of Prescribed Employment Uses, By-law 517-2008, being a by-law to adopt the South of Eastern Community Improvement Plan for Brownfield Remediation and Development of Prescribed Employment Uses, and By-law 518-2008, being a by-law to adopt the Waterfront Community Improvement Plan, and to enact a new City-Wide Community Improvement Plan for Brownfield Remediation and Development of Prescribed Employment Uses**

Whereas Section 28 of the Planning Act provides that the council of a municipality may adopt or make amendments to a community improvement plan;

Whereas at least one public meeting has been held in accordance with the Planning Act;

The Council of the City of Toronto enacts:

1. The community improvement plan attached to and forming part of this by-law as Schedule 1 is adopted.
2. The community improvement plan attached as Schedule 1 shall be referred to as the Toronto Community Improvement Plan for Brownfield Remediation and Development of Prescribed Employment Uses.
3. By-law 516-2008 being a by-law to designate the City of Toronto as a Community Improvement Project Area and adopt the City-Wide Community Improvement Plan for Brownfield Remediation and Development of Prescribed Employment Uses is repealed.
4. By-law 517-2008 being a by-law to adopt the South of Eastern Community Improvement Plan for Brownfield Remediation and Development of Prescribed Employment Uses is repealed.
5. By-law 518-2008 being a by-law to adopt the Waterfront Community Improvement Plan for Brownfield Remediation and Development of Prescribed Employment Uses is repealed.
6. The City of Toronto continues to be designated as a community improvement project area in accordance with Section 28 of the Planning Act.

Enacted and passed July 27, 2018.

Glenn De Baeremaeker,  
Deputy Speaker

Ulli S. Watkiss,  
City Clerk

(Seal of the City)

**Schedule 1**

***The Toronto Community Improvement Plan  
for Brownfield Remediation and Development of Prescribed Employment Uses***

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***The Toronto Community Improvement Plan  
for Brownfield Remediation and Development of Prescribed Employment Uses***

## **1 PROJECT AREA AND SUMMARY**

### **1.1 Project Area**

This Community Improvement Plan (CIP) applies to the City of Toronto Community Improvement Project Area which comprises all of the City of Toronto.

### **1.2 Summary**

This CIP provides financial incentives to encourage brownfield remediation and the development of targeted employment uses. Incentives may be available for up to 12 years when the two programs are combined. While both programs support employment uses, incentives for brownfield remediation will be available for a wider range of uses than those provided to specifically encourage development for employment uses.

## **2 AUTHORITY**

### **2.1 Authority for CIP and Grants**

Section 28 of the *Planning Act* authorizes municipalities to designate a Community Improvement Project Area (CIPA) where there is an official plan in effect that contains provisions relating to community improvement in the municipality. The *Planning Act* further authorizes Council to prepare a plan suitable for adoption as a Community Improvement Plan (CIP) for the CIPA.

The City of Toronto Official Plan contains appropriate provisions related to Community Improvement as required in order to designate and prepare plans for Community Improvement Project Areas as envisioned in Section 28 of the *Planning Act*.

CIPA means "a municipality or an area within a municipality, the community improvement of which in the opinion of the council is desirable because of age, dilapidation, overcrowding, faulty arrangement, unsuitability of buildings or for any other environmental, social or community economic development reason".

The *Planning Act* authorizes municipalities to use a CIP to "make grants or loans to registered owners, assessed owners, and tenants of lands and buildings within a CIPA to pay for the whole or any part of the cost of rehabilitating such lands and buildings in conformity with the community improvement plan" (Section 28(7)).

The City of Toronto Official Plan provides that CIPAs will be identified for areas exhibiting:

- physical decline in local building stock;
- barriers to the improvement or redevelopment of vacant or underutilized land or buildings such as contaminated soil, fragmented ownership, or financial disincentive to private investment; or
- declining social, environmental and/or economic conditions.

Section 5.2.2 of the Official Plan states that "Community Improvement Project Areas will be designated by by-law, and CIPs will be prepared to promote the maintenance, rehabilitation, revitalization and/or conservation of selected lands, building and communities facing challenges

of transition, deficiency or deterioration or for any other environmental, social or community economic development reason".

The Official Plan further provides that CIPs will be prepared to provide direction regarding the following:

- allocation of public funds, in the form of grants, loans or other finance instruments, for the physical rehabilitation or improvement of private land and/or buildings including rehabilitation of contaminated properties;
- other municipal actions, programs or investments for the purpose of stimulating production of affordable housing, strengthening neighbourhood stability, facilitating local physical or economic growth, improving social or environmental conditions, or promoting cultural development.

## **2.2 Authority for Brownfield Assistance**

Section 333 of the *City of Toronto Act, 2006* provides authority for the City to cancel all or a portion of municipal taxes, or to defer municipal taxes for contaminated properties within a CIPA where a CIP is in effect with policies contemplating tax assistance for remediation of contaminated properties. This section also states that the Province may provide for the cancellation or deferral of school taxes as further tax assistance for the purpose of remediation of contaminated properties.

## **3 BASIS**

### **3.1 Background**

Prior to the recession of the early 1990s, non-residential construction was flourishing in the City and employment reached a high of about 1.35 million jobs.<sup>1</sup> This was followed by a significant drop in employment in Toronto and minimal non-residential construction. In the 1990s and 2000s, other municipalities in the Greater Toronto Area captured the majority of non-residential development.

More recently, Toronto's Financial District has experienced renewed office development activity, a low vacancy rate and consistent job growth. However, this economic resurgence has not been experienced to the same degree in other clusters of employment. Areas of Toronto outside of the Financial District continue to experience competitive challenges in relation to other Greater Toronto Area municipalities. In addition, the manufacturing sector continues to face challenges as its employment has declined from 186,000 jobs in 2001 to 132,000 jobs in 2017.

The tools provided in this CIP will assist in supporting job growth across Toronto and help to achieve the Official Plan vision for a City of diversity and opportunity. It will also advance other City and Provincial policy goals such as brownfield remediation and intensification.

### **3.2 Economic Development Focussed on Sectors**

Since the early 1990s, the City has focused on implementing sector development strategies and activities designed to support their ongoing growth and international positioning using limited economic development tools. As global competition continues to escalate, the City must find new ways to ensure that our sectors continue to grow.

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<sup>1</sup>City of Toronto's Annual Employment Survey

In 2013, Council adopted Collaborating for Competitiveness, a strategic plan for accelerating economic growth and job creation by targeting sectors with high economic multipliers.<sup>2</sup>

These sectors produce the goods and services that can be sold locally and exported. Selling outside of the region brings in new wealth and long term sustainable growth. Driving new wealth creation fuels personal spending on locally focused activities such as shopping, personal care and entertainment.

### **3.3 Challenges Facing the Development of Employment Uses in Toronto**

The municipalities in the vicinity of Toronto have two primary competitive advantages over the City when attracting employment uses. The commercial and industrial tax rates in surrounding municipalities are generally lower than those in Toronto. Secondly, employment land in many areas of the Greater Toronto Area (GTA) is abundant and its development faces less barriers than the redevelopment of existing employment land in Toronto.

To address the first competitive disadvantage, in 2005 City Council adopted a program to reduce the commercial and industrial tax ratios from 3.72 and 4.09 times residential, respectively, in 2006 to 2.5 times residential in 2020. This policy was later amended to target achieving this ratio in 2023. As of 2018, the commercial and industrial ratios are 2.83 and 2.77 times residential, respectively.<sup>3</sup>

This CIP seeks to address the second competitive disadvantage relating to land supply and the cost of developing employment uses in Toronto. Unlike surrounding areas, Toronto lacks undeveloped land for employment uses. As a result, most long term employment growth can only be achieved by increasing the stock of employment spaces through the redevelopment and more intensive use of existing land.

The development of residential uses in particular will often provide a land owner a larger financial benefit than the development of land for employment uses. As many employment uses, especially in the manufacturing sector, require one-storey buildings, the development of a multi-storey residential condominium on the same site is far more profitable in today's marketplace. Although recent legislative changes have made it more difficult for applicants to redesignate employment land, the speculative pressure continues to exist in many areas.

Similarly, the stock of Toronto's buildings, particularly in the industrial sector, continues to age as very few new buildings are constructed. This is a concern as businesses that require modern space have few options unless they build new buildings.

The manner and form in which Toronto's employment land was originally developed has resulted in other challenges. First, many existing sites are contaminated making redevelopment more costly, and site remediation is often a condition for obtaining financing for redevelopment. Second, since Toronto's employment lands were developed the design requirements for space have changed. For example, today many uses require buildings with greater clear heights and spans than most buildings within Toronto can provide. In order to accommodate a full range of potential uses, new buildings need to be built on sites that require remediation and/or

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<sup>2</sup> Collaborating for Competitiveness: A Strategic Plan for Accelerating Economic Growth and Job Creation in Toronto, 2013, <https://www.toronto.ca/legdocs/mmis/2013/ed/bgrd/backgroundfile-55511.pdf>

<sup>3</sup> 2018 Property Tax Rates & Fees, <https://www.toronto.ca/services-payments/property-taxes-utilities/property-tax/property-tax-rates-and-fees/>

redevelopment. This is in contrast to the situation elsewhere in the GTA where easy to develop greenfield sites are readily available. Finally, as many older properties are constrained, it can be costly to expand a building on site, if it is possible at all.

Despite a recent increase in office development activity in the Financial District, growth elsewhere has been limited. As a result, Toronto's relative market share of the Greater Toronto Area office space inventory continues to decline. Pro formas completed as part of the City's Long-Term Employment Land Strategy,<sup>4</sup> and subsequent analysis undertaken by the City,<sup>5,6</sup> have shown that in Toronto both office and industrial development is at a financial disadvantage compared to potential sites in surrounding municipalities. The resulting outcome of these development patterns is that potential jobs are locating in places other than Toronto.

Other reasons for the reduced investment value of employment development in Toronto include:

- higher operating costs
- more difficult to assemble sites
- less market interest due to age and stature of adjacent buildings
- higher land costs in some cases.

The redevelopment of existing industrial properties, in particular, is economically challenging. One reason for this are high land values which are driven, in part, by the speculative potential of more valuable alternative uses such as retail and residential. A second reason is that even where existing buildings are obsolete, the present value of revenue generated from the existing rents surpasses the capital costs of redeveloping the property.

It should also be noted that uses in Toronto's key economic sectors such as screen-based industries and food processing often require specialized space requirements that makes their development or expansion more difficult and costly.

#### **4 OBJECTIVES OF THE COMMUNITY IMPROVEMENT PLAN**

The primary objectives of this CIP are to encourage brownfield remediation and the development of targeted employment uses within the City of Toronto. It is expected the CIP will:

- i. Support the City in achieving the Provincial Policy Statement 2014, including policies related to brownfield redevelopment (Section 1.1.3.3) and economic development and competitiveness. (Section 1.3.1)
- ii. Support the Council approved Collaborating for Competitiveness recommendation to use tax incentives to stimulate development. (Collaborating for Competitiveness, A.2.2 )
- iii. Support the remediation of contaminated sites in preparation of their future redevelopment as employment uses.

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<sup>4</sup> Hemson Consulting Ltd, 'Long term Employment Land Strategy, City of Toronto, Phase 2 Report', report prepared for the Toronto Economic Development Corporation in cooperation with the City of Toronto Economic Development Office (January 2007)

<sup>5</sup> PG12.5, Proposed Planning Incentives to Support the Replacement of Office Space in New Mixed Use Developments, <http://app.toronto.ca/tmmis/viewAgendaItemHistory.do?item=2016.PG12.5>

<sup>6</sup> PG28.2, Economic Value of the City's Employment Lands, <https://www.toronto.ca/legdocs/mmis/2013/cc/bgrd/backgroundfile-64931.pdf>

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- iv. Support the vision of the Official Plan for a City with a strong and competitive economy with a vital downtown that creates and sustains well-paid, stable, safe and fulfilling employment opportunities for all Torontonians. (OP, p1-2)
  - v. Support the Official Plan's vision for the City's future as one where diverse employment areas can adapt to changing economic trends and are poised to capture new business opportunities. (OP, p1-3)
  - vi. Encourage "the establishment of key clusters of economic activity with significant value-added investment and employment." (OP, Sec 4.6.6 b)
  - vii. Support the Official Plan's overall direction to protect employment land for employment uses.
  - viii. Promote the development of key sectors.
  - ix. Improve the built form and physical character of underutilized spaces.
  - x. Improve air quality, energy efficiency and reduce water consumption by requiring non-office development to achieve the minimum requirements of the Toronto Green Standard before being eligible for Development Grants. Office developments must meet the Tier 2 standards.

## **5 MUNICIPAL TAX INCREMENT**

The programs described in this CIP will provide financial incentives utilizing all or a portion of the "Municipal Tax Increment", which, for the purpose of this plan shall be defined and calculated as follows:

Formula: Municipal Tax Increment = Destination Municipal CVA Taxes – Base Municipal CVA Taxes.

Base Municipal CVA Taxes means the amount calculated by multiplying the Current Value Assessment(s) applicable for the taxation year in which a Financial Incentive Agreement is signed for the Property upon which the Eligible Development is to be constructed, by the municipal tax rate(s) applicable for the Property, for that taxation year. The Base Municipal CVA Taxes shall be fixed in this manner for the purpose of determining the Municipal Tax Increment, subject to any adjustment arising from assessment appeals or changes to CVA made by the Municipal Property Assessment Corporation ("MPAC") through requests for reconsideration, equity changes or gross error, and shall remain unchanged for the duration of the term of the payment of Development Grants.

Properties that are exempt from taxation prior to redevelopment will have the Base Municipal CVA calculated as though the property were taxable, based on the pre-development use of the property.

Destination Municipal CVA Taxes means the amount calculated by multiplying the CVA's attributable to the Eligible Development as reflected in the returned assessment roll applicable to the first full taxation year following the completion of the Eligible Development and reassessment of the Property, by the municipal tax rate(s) applicable to the Property and the



Eligible Development, at that time. The Destination Municipal CVA Taxes shall remain fixed for the purpose of determining the Municipal Tax Increment, subject to any adjustments to taxes arising from assessment appeals or changes to the Destination Municipal CVA made by MPAC through requests for reconsideration, equity changes or gross error, and shall remain unchanged for the duration of the term of the payment of Development Grants.

## **6 THE CIP PROGRAM**

To achieve the objectives of this CIP, the City will offer the programs described in Sections 6.1 and 6.2, below.

### **6.1 Brownfield Remediation Tax Assistance**

Brownfield Remediation Tax Assistance is designed to provide tax assistance where environmental remediation is undertaken on brownfield sites in combination with development for eligible employment uses in accordance with Appendix 1. The assistance will take the form of a cancellation of all or a portion of the Municipal Tax Increment payable following the remediation and development of a site. Brownfield Remediation Tax Assistance may be provided for up to 3 years or until all eligible remediation costs have been compensated through the program (whichever occurs first). All eligible developments will require a building permit and must conform to the Official Plan and Zoning By-law.

In addition to the cancellation of municipal taxes, some or all school taxes may also be cancelled, at the sole discretion of the Province. Full details of the program are set out in Appendix 1.

### **6.2 Development Grants**

The Development Grant program is designed to provide assistance in the form of a series of annual grants to eligible owners who develop buildings and facilities for eligible employment uses in accordance with Appendix 2.

Development Grants are funded from a portion of the Municipal Tax Increment. The grants are often referred to as Tax Increment Equivalent Grants (TIEGs). For most uses, the total grant for a development may not exceed 60 percent of the cumulative Municipal Tax Increment over a 10-year period. In the case of developments containing Manufacturing, Food and Beverage Wholesaling, Creative Industries, Film Studio Complexes, Convergence Centres and Incubators the total grant may not exceed 70 percent of the Municipal Tax Increment over the 10-year period. All eligible developments will require a building permit and must conform to the Official Plan and Zoning By-law.

Developments qualifying for both Brownfield Remediation Tax Assistance and Development Grants may be eligible for a maximum of 12 years of combined assistance.

Full details of the program, including the definition of eligible uses, are set out in Appendix 2.

### **6.3 Focus Areas**

Schedules may be added to this CIP to address specifically identified geographic areas within the City. These areas will be referred to as Focus Areas. Focus Area schedules will provide an explanation of the specific needs that have been identified for each Focus Area so as to warrant different policies than those applied City-Wide. Unless otherwise indicated, the policies

contained in the CIP will continue to apply in the Focus Areas in addition to the specific Focus Area policies.

#### **6.4 Financial Incentives Agreement**

As a condition of both programs described herein, owners shall enter into an agreement with the City, to be registered on title (the "Financial Incentives Agreement"). The Financial Incentives Agreement will set out the terms and conditions of the Brownfield Remediation Tax Assistance and/or the Development Grant Program, as applicable. Terms and conditions of the Financial Incentives Agreement will compliment and may expand upon, but in no way will detract from the conditions set out herein.

### **7 CIP REVIEW**

The CIP will be reviewed every four years following this CIP coming into full force and effect. Each review will be initiated by a staff report recommending the content and process for the review; and the review shall recommend whether the Brownfield Remediation Tax Assistance and Development Grant programs should continue or be terminated.

### **8 REPEAL**

In the event that this CIP, or any portion thereof, is repealed, any owner who has successfully applied to benefit from the programs offered by this CIP prior to the date of repeal, and has been found eligible to receive Brownfield Remediation Tax Assistance and/or Development Grants, will benefit from the program(s), as applicable, in accordance with this CIP, despite its whole or partial repeal.

### **9 DEFINITIONS**

- i. Ancillary Retail: retail uses subordinate and directly related to, and dependent upon, a principal employment use, building or structure.
- ii. Biomedical: pharmaceutical, bio-technology product, or medical device manufacturing and/or scientific research and development related to the creation of products, processes and services designed to improve health. Does not include activities related to patient health care such as doctor's offices, clinics, diagnostic labs or hospitals.
- iii. Broadcasting: radio, television and internet broadcasting undertaken within studios and associated facilities but not including Film Studio Complexes.
- iv. Call Centre: an establishment primarily engaged in receiving and/or making telephone calls for others generally for the purpose of soliciting or providing information, product and service promotion, taking orders, and raising funds.
- v. Computer Systems Design and Services: provision of expertise in the planning and design of computer systems and of other technical computer-related services.
- vi. Convergence Centre: a facility that must demonstrate by way of a business plan that it:
  - includes an intentional focus/mandate on cluster or sector development;
  - provides programming focusing on business development, collaboration

- and networking;
  - uses the majority of its space for companies within the specific cluster or sector;
  - provides external stakeholder and/or public access to programming and/or space; and
  - provides security of tenure for a cluster/sector development organization
- vii. Creative Industries: industries which have their origin in individual creativity, skill and talent and which have a potential for wealth and job creation through the generation and exploitation of intellectual property, including:
- arts and crafts;
  - broadcasting;
  - design;
  - film, video and photography;
  - music and the visual and performing arts;
  - publishing; and
  - software, computer games and electronic publishing.
- viii. Film Studio Complex: premises used for producing motion pictures with a minimum GFA of 7,500 square metres; and in addition may include:
- uses accessory to the film studio(s),
  - facilities and services for employees and users of the Film Studio Complex, and
  - other uses associated with the operation of the film studio(s).
- ix. Financial District: the Financial District as shown on Map 2 of this Community Improvement Plan, as it may be amended from time to time.
- x. Food and Beverage Wholesaling: premises used for the sale of food and beverages to retailers or other businesses, but not including the sale of food and beverages directly to the public. No retail operations or warehouse clubs will be eligible for incentives, even if ancillary to the main use.
- xi. Gross Floor Area (GFA): the total area of all wholly enclosed floors in a building, above and below grade, measured from the exterior of the main walls at the level of each floor, including stairwells and escalators; but excluding areas used by vehicles for purposes of parking or loading, or both.
- xii. Hotels: premises used to cater to the needs of the travelling public by providing sleeping accommodation in rooms or suites, and which may include eating establishments that are ancillary to the hotel.
- xiii. Incubator: a facility that must demonstrate by way of a business plan that it:
- has a mandate for entrepreneurship development and job creation;
  - provides start-up companies with a combination of a business address and physical space dedicated to business incubation;
  - offers regular start-up business and professional development training; and
  - provides comprehensive value-added programs and services that support

entrepreneurial / small business growth including strategic partnerships and a service provider network.

- xiv. Information Services and Data Processing: gathering, preparation, transformation, processing and dissemination of data, excluding Call Centres.
- xv. Manufacturing: fabricating, processing, assembling, packaging, producing or making goods or commodities, including ancillary repair, storage, wholesaling or office uses.
- xvi. Office Building: a building in which at least 80 percent of the GFA is used for offices.
- xvii. Performing Arts: the organization, promotion, operation and presentation of live theatre, music and other performing arts within theatres and other arts facilities.
- xviii. Retail Use: lands, buildings or structures or parts thereof used, designed or intended for use for the primary purpose of the sale or rental of services, goods, foods, wares, merchandise, substances, articles or things to the public, and includes offices in connection with, related or ancillary to such retail uses, and includes, but is not limited to, the following:
- restaurants, fast food restaurants, banquet halls;
  - night clubs;
  - cinemas, movie houses and drive-in theatres;
  - automotive fuel stations with or without service facilities, commercial parking structures, specialty automotive shops, automotive repairs, collision services, car or truck washes, and auto dealerships;
  - regional shopping centres, community shopping centres and neighbourhood shopping centres, including more than two stores attached and under one ownership;
  - department stores and discount stores;
  - bank branches and similar financial institutions, including credit unions but excluding freestanding bank kiosks;
  - warehouse clubs and retail warehouses, including commercial establishments which have as their principal use the sale of goods and merchandise to the public in a warehouse format; and
  - personal service stores and establishments.

Concert halls and theatres are not a retail use for the purposes of this Appendix.

- xix. Scientific Research and Development: the conduct of original investigation, undertaken on a systematic basis to gain new knowledge (research) and the application of research findings or other scientific knowledge for the creation of new or significantly improved products or processes (experimental development), including use of laboratory facilities used exclusively for these purposes.
- xx. Software Development: designing, writing, modifying and testing software.
- xxi. Tourism Attraction: a facility or complex, excluding a stadium, an arena, or a Retail Use, that must demonstrate by way of a business plan:
- its long term financial viability without the need for ongoing municipal

- subsidy for its operations; and
  - its need for financial incentives in order for its capital development to be viable; and either
  - its potential to draw a minimum of 100,000 visitors annually and its potential to draw a minimum of 50,000 visitors from beyond 40 km; or
  - its ability to support attracting incremental major events, conventions or meetings to Toronto and achieve economic development priorities.
- xxii. Software Development: designing, writing, modifying and testing software.
- xxiii. Transformative Project: a large development that must be approved by City Council as a Transformative Project and that must demonstrate the following attributes by way a business plan:
- a minimum investment of \$1.5 billion;
  - a minimum of 200,000 square metres net new space that will be constructed and occupied within 7 years;
  - create a minimum of 3,000 net new jobs to the City of Toronto;
  - be of superior architectural design that includes unique and exceptional attributes;
  - have the ability to act as an anchor within its district and to stimulate collateral new investment;
  - demonstrate a clear need for financial incentives in order for the development to be financially viable, verified by a qualified third-party satisfactory to the Chief Financial Officer of the City;
  - must be linked to regional transit;
  - provide significant amenities that are accessible to the public and will transform the nature of the area; and
  - meet all the criteria for a standard IMIT application;
- xxiv. Warehouses: premises used for keeping or storing goods or commodities, to which the general public does not have access, and which may also be used for the distribution of the goods or commodities.

## **APPENDIX 1: BROWNFIELD REMEDIATION TAX ASSISTANCE**

### **1 INTRODUCTION**

This program is designed to provide assistance to brownfield properties where contamination has rendered the property vacant, underutilized, unsafe, unproductive or abandoned. Properties will only qualify for assistance where brownfield remediation is undertaken in combination with the development of eligible employment uses, with certain exceptions, as detailed below. The tax assistance will be determined based on the Municipal Tax Increment. Further, at its sole discretion, the Province may elect to provide tax assistance by cancelling all or a portion of the school portion of property taxes.

Owners are only eligible for Brownfield Remediation Tax Assistance where a Phase II Environmental Site Assessment has been conducted, and has identified contaminants exceeding acceptable Ministry of Environment standards that would prevent a Record of Site Condition being registered in the Environmental Site Registry, in accordance with subparagraph 4i of Section 168.4 of the Environmental Protection Act. There are a number of other eligibility requirements which are set out below.

In addition, the City must pass a by-law, pursuant to Section 333(2) of the City of Toronto Act, 2006 to authorize the tax assistance. By-laws will be brought forward as properties become eligible for assistance.

Property owners will be required to enter into a Financial Incentives Agreement with the City in order to receive Brownfield Remediation Tax Assistance.

### **2 PROVINCIAL PARTICIPATION**

In addition to the cancellation of a portion of municipal taxes, all or part of the school portion of property taxes may also be cancelled or deferred pursuant to the City of Toronto Act, 2006. For this to occur, the Minister of Finance must approve the Provincial participation, including the extent of tax assistance the Province will provide. The City must notify the Minister of Finance prior to the passage of any by-law pursuant to Section 333(2) of the City of Toronto Act, 2006, at which time the Minister may approve the by-law and also provide for the cancellation or deferral of school taxes proportionally. The matching education property tax assistance may be provided on a different schedule from the assistance provided by the City and may be subject to different conditions. The cancellation or deferral of school taxes, and any related conditions, is at the sole discretion of the Province.

### **3 CALCULATION AND DURATION**

The Brownfield Remediation Tax Assistance will be provided in the form of a cancellation of all or a portion of the Municipal Tax Increment. The Brownfield Remediation Tax Assistance will be available for a 'Development Period' starting on the date that the Municipal Tax Increment would have been payable but for the cancellation of taxes, as authorized by by-law, and end on the earlier of:

- a) two (2) years after the date that MPAC reassesses the property to reflect the fully improved value of the developed property; or
- b) three (3) years after the date that MPAC reassesses the property to reflect the fully improved value of the developed property, if the property is also receiving Development Grants described under Appendix 2 of this CIP; or
- c) the date that the tax assistance equals the remediation costs.

Assistance in any year will be reduced by the amount of any rebate of municipal taxes paid to the property owner.

Only the following costs will be eligible for Brownfield Remediation Tax Assistance:

- Costs incurred for remediation within 12 months prior to the submission of an application for the Brownfield Remediation Tax Assistance
- Environmental studies; i.e. a Phase II Environmental Site Assessment and/or a Phase III Environmental Site Assessment/Remedial Workplan;
- Environmental remediation;
- Environmental insurance premiums;
- Environmental testing costs;
- Demolition or removal of debris relating to remediation;
- Cost of complying with a Certificate of Property Use.

For further clarity, Brownfield Remediation Tax Assistance will not exceed the Municipal Tax Increment in any given year. The property owner will be required to pay the property taxes as calculated from year to year in the Development Period less the amount to be cancelled in each year under this assistance program. The Municipal Tax Increment to be cancelled will not exceed the property owner's eligible remediation costs minus any other City or external grants that provide money for brownfield remediation.

### **4 ELIGIBILITY CRITERIA**

#### **4.1 Eligible Uses**

To qualify for Brownfield Remediation Tax Assistance the property must be developed for Employment Uses, Ancillary Retail (up to a maximum of 20 percent of the gross floor area of the development), concert halls, and theatres are eligible Employment Uses.

#### **4.2 Ineligible Uses**

For clarity, retail that is not Ancillary Retail, stand-alone warehouses, and hotels are not eligible uses. Should ineligible uses be developed on the property, the owner will be required to pay the full property taxes for that portion that contains ineligible uses. For a property developed for a

combination of eligible and ineligible uses, the portion attributable to the ineligible uses will be determined based on the Gross Floor Area of the ineligible use(s).

## **5 OTHER CONDITIONS**

To qualify for Brownfield Remediation Tax Assistance, the following criteria must be met:

- i. The applicant must submit to the City:
  - a) A Phase II Environmental Site Assessment confirming that the property does not meet the standards that would permit a Record of Site Condition to be filed with the Ministry of Environment.
  - b) A brief description of the remediation proposed, including technologies to be used and the expected duration of remediation work.
  - c) A statement of costs to be incurred in connection with the remediation, in a form satisfactory to the General Manager of Economic Development. This statement must summarize all remediation costs. Paid invoices must be from a Qualified Person, Risk Assessment, as defined in Ontario Regulation 153/04 of the Environmental Protection Act or an entity that is satisfactory to the City. The costs claimed may be subject to an independent audit at the City's request, to be conducted at the sole expense of the property owner.
  - d) A signed declaration respecting funding from other City or external sources.
  - e) Details of the proposed development.
- ii. The property must not be in arrears of taxes or other fees and charges imposed by the City.
- iii. The Owner must enter into a Financial Incentives Agreement with the City to be registered on title, pursuant to Section 28(7) and 28(11) of the *Planning Act*.
- iv. The applicant must meet any further conditions as may be included in the By-law passed pursuant to Section 333(2) of the City of Toronto Act, 2006.

## **6 PAYMENT**

- i. The City will provide Brownfield Remediation Tax Assistance in the form of a cancellation of a portion of property tax payments or if timing does not allow a property tax rebate for the eligible amount will be issued, at the discretion of the City.
- ii. Property owners will be required to pay Base Municipal CVA Taxes during the Development Period, as defined in this CIP.
- iii. The amount of tax assistance to be provided will be adjusted in the event of reassessment as a result of an assessment appeal.
- iv. In case of an assessment appeal, the City reserves the right to suspend the Brownfield Remediation Tax Assistance pending final disposition of the appeal.
- v. The timing or terms of any Provincial Brownfield Remediation Tax Assistance may not align with the timing of City assistance.



- vi. A third party audit of Brownfield Remediation Tax Assistance Eligible Expenses will be required to confirm the link between testing expenses, direct remediation or risk management expenses and the work plan followed to address the presence of site contaminants and/or to allow for the filing of a Record of Site Condition.

## **APPENDIX 2: DEVELOPMENT GRANTS (TIEGS)**

### **1 INTRODUCTION**

The Development Grants program is designed to provide assistance in the form of a series of annual grants to eligible owners who undertake development for targeted employment uses. The grants are intended to stimulate building construction and expansion within key sectors of the economy. This development will help the City to meet the economic development and employment objectives set out in the Official Plan, Collaborating for Competitiveness, and other policy documents.

The grants will be funded from a portion of the Municipal Tax Increment, by way of a tax increment equivalent grant (TIEG).

Prior to receiving the Development Grants, property owners must enter into a Financial Incentive Agreement with the City.

### **2 DEVELOPMENT**

To be eligible for Development Grants properties must undergo development. Development is investment that results in the productive use of lands and/or buildings within the CIPA for the purpose of specified uses described below, and includes but is not limited to new building construction or improvements made for the purposes of establishing or maintaining a business enterprise, or the expansion of existing buildings to realize more effective utilization of the land's potential.

A separate program to assist with brownfield remediation is also available (see Section 6.1, Brownfield Remediation Tax Assistance, and Appendix 1).

### **3 ELIGIBILITY CRITERIA**

#### **3.1 Maximum Grant Amount**

For most eligible uses, grants will be provided equal to a maximum of 60 percent of the Municipal Tax Increment over a ten year period, or 67 percent where combined with a brownfield remediation tax incentive. For targeted sectors and eligible development located within an Urban Growth Centre identified on Map 2 of the Official Plan, excluding lands within the Downtown and Central Waterfront, enhanced grants will be provided equal to a maximum of 70 percent of the Municipal Tax Increment over a ten year period, or 77 percent where combined with a brownfield remediation tax incentive.

#### **3.2 Targeted Sectors – General Grants**

Development Grants will be available for buildings and facilities that are wholly occupied by one of the following sectors or uses, including ancillary offices, storage and repair (but excluding residential units), or for the GFA they occupy in multiple-tenant buildings and facilities:

- Call Centres;
- Computer Systems Design and Services;
- Information Services and Data Processing;
- Scientific Research and Development;
- Software Development;

- Tourism Attractions; and
- Transformative Projects, subject to approval by City Council.

In order to receive General Development Grants, eligible GFA in wholly occupied or multiple-tenant buildings and facilities will be required to meet all Development Grant program conditions, including the requirement that the development of the eligible uses must have a total minimum construction value of \$3,000,000 and add at least 500 square metres of new eligible GFA.

### **3.3 Targeted Sectors – Enhanced Grants**

Enhanced Development Grants will be available for buildings and facilities that are wholly occupied by one of the following sectors or uses, including ancillary offices, storage and repair (but excluding residential units), or for the GFA they occupy in multiple-tenant buildings and facilities:

- Biomedical;
- Convergence Centres for eligible uses as listed in this section;
- Creative Industries;
- Film Studio Complexes;
- Food and Beverage Wholesaling;
- Manufacturing, provided the manufacturing operation occupies at least 35 percent of the GFA in a single use building or facility; and
- Incubators.

In order to receive Enhanced Development Grants, eligible GFA in wholly occupied or multiple-tenant buildings and facilities will be required to meet all Development Grant program conditions, including the requirement that the development of the eligible uses must have a total minimum construction value of \$3,000,000 and add at least 500 square metres of new eligible GFA.

### **3.4 Office Building Eligibility**

With the exception of the Financial District, Development Grants will be available for Office Buildings with a GFA equal to or greater than 5,000 square metres, or for office uses within a mixed use building with a minimum contiguous GFA of 5,000 square meters.

### **3.5 Office Replacement Eligibility**

With the exception of the Financial District, Development Grants will be available for the office component of developments, subject to any office replacement policy as may be set out in the Official Plan. Only office space replaced at the same location will be eligible for Development Grants. Eligible office space provided through an office replacement policy is not subject to a minimum size requirement.

### **3.6 Ancillary Renewable and Green Energy**

Buildings, facilities, structures or other devices for the production of renewable energy and the production of cogeneration energy will be eligible for Development Grants, provided that they are ancillary to, and developed in combination with, another eligible use, which must be the primary use on the site. Renewable energy means energy obtained from solar energy, wind energy or geo-energy, and cogeneration energy means thermal and electrical energy simultaneously produced from the same process.

### 3.7 Construction Value Limit

In cases where the construction value exceeds \$150,000,000 (one hundred and fifty million dollars), an application for Development Grants will require City Council approval. Construction value will be estimated at the time of Development Grant application and confirmed upon application for building permit.

### 3.8 Relationship with Other Grants

Development Grants may be adjusted to reflect any financial assistance received from other federal, provincial or municipal sources, excluding Brownfield Remediation Tax Assistance, Heritage Grants, energy efficiency grants and other environmental grants.

## 4 GRANT CALCULATION

### 4.1 Development Grants

#### 4.1.1 General Development Grant Calculation

Generally, Development Grant amounts are calculated each year as the following declining percentage of the Municipal Tax Increment:

Table 1. General Development Grant Calculation  
(60 percent of the Municipal Tax Increment)

Year	Grant (as percent of tax increment)
1	100
2	91
3	82
4	73
5	64
6	56
7	47
8	38
9	29
10	20

#### 4.1.2 Enhanced Development Grant Calculation

For:

- (a) the portions of developments that contain Manufacturing, Food and Beverage Wholesaling, Creative Industries, Film Studio Complexes, Convergence Centres and Incubators; and
- (b) eligible development within an Urban Growth Centre identified on Map 2 of the Official Plan, excluding lands within the Downtown and Central Waterfront,

Enhanced Development Grant amounts are calculated each year as the following declining percentage of the Municipal Tax Increment:

Table 2. Enhanced Development Grant Calculation (70 percent of the Municipal Tax Increment)

Year	Grant (as percent of <u>tax increment</u> )
1	100
2	100
3	94
4	87
5	79
6	70
7	60
8	49
9	37
10	24

#### 4.2 Developments Grants with Brownfield Tax Remediation Assistance

##### 4.2.1 General Development Grants with Brownfield Tax Remediation Assistance

For properties that also receive Brownfield Remediation Tax Assistance, the Development Grant will not commence until either the fourth year following reassessment of the developed property, or the year in which Brownfield Remediation Tax Assistance ceases, whichever occurs first.

Table 3. Potential Scenarios for the Maximum Amounts of General Development Grants in Combination with Brownfield Remediation Tax Assistance (Up to 67 percent of the Municipal Tax Increment)

Definitions:

%TI – Percent of the tax increment used for assistance; Grants – Financial incentive payable  
BRTA - Brownfield Remediation Tax Assistance DG – Development Grants

	Scenario 1	Scenario 2	Scenario 3	Scenario 4	Scenario 5	Scenario 6
Year	%TI Grants	%TI Grants	%TI Grants	%TI Grants	%TI Grants	%TI Grants
1	100 BRTA	100 BRTA	100 BRTA	100 BRTA	100 BRTA	100 BRTA & DG
2	100 BRTA	100 BRTA	100 BRTA	100 BRTA & DG	100 DG	100 DG
3	100 BRTA	100 BRTA & DG	100 DG	100 DG	91 DG	91 DG
4	91 DG	91 DG	91 DG	91 DG	82 DG	82 DG
5	82 DG	82 DG	82 DG	82 DG	73 DG	73 DG
6	73 DG	73 DG	73 DG	73 DG	64 DG	64 DG
7	64 DG	64 DG	64 DG	64 DG	56 DG	56 DG
8	56 DG	56 DG	56 DG	56 DG	47 DG	47 DG
9	47 DG	47 DG	47 DG	47 DG	38 DG	38 DG
10	38 DG	38 DG	38 DG	38 DG	29 DG	29 DG
11	29 DG	29 DG	29 DG	29 DG	20 DG	20 DG
12	20 DG	20 DG	20 DG	20 DG	0 None	0 None

#### 4.2.2 Enhanced Development Grants with Brownfield Tax Remediation Assistance

For the portions of developments that contain Manufacturing, Food and Beverage Wholesaling, Creative Industries, Film Studio Complexes, Convergence Centres and Incubators, the following table sets out the potential scenarios for maximum Enhanced Development Grants.

Table 4. Potential Scenarios for the Maximum Amounts of Enhanced Development Grants in Combination with Brownfield Remediation Tax Assistance (Up to 77 percent of the Municipal Tax Increment)

#### Definitions:

%TI – Percent of the tax increment used for assistance; Grants – Financial incentive payable  
BRTA - Brownfield Remediation Tax Assistance DG – Development Grants

Year	Scenario 1		Scenario 2		Scenario 3		Scenario 4		Scenario 5		Scenario 6	
	%TI	Grants	%TI	Grants	%TI	Grants	%TI	Grants	%TI	Grants	%TI	Grants
1	100	BRTA	100	BRTA	100	BRTA	100	BRTA	100	BRTA	100	BRTA &DG
2	100	BRTA	100	BRTA	100	BRTA	100	BRTA &DG	100	DG	100	DG
3	100	BRTA	100	BRTA &DG	100	DG	100	DG	100	DG	100	DG
4	100	DG	100	DG	100	DG	100	DG	94	DG	94	DG
5	94	DG	94	DG	94	DG	94	DG	87	DG	87	DG
6	87	DG	87	DG	87	DG	87	DG	79	DG	79	DG
7	79	DG	79	DG	79	DG	79	DG	70	DG	70	DG
8	70	DG	70	DG	70	DG	70	DG	60	DG	60	DG
9	60	DG	60	DG	60	DG	60	DG	49	DG	49	DG
10	49	DG	49	DG	49	DG	49	DG	37	DG	37	DG
11	37	DG	37	DG	37	DG	37	DG	24	DG	24	DG
12	24	DG	24	DG	24	DG	24	DG	0	None	0	None

If the Brownfield Remediation Tax Assistance lasts less than two full years, and both Brownfield Remediation Tax Assistance and the Development Grants are payable in the same year (Options 4 and 6 in the table above), then the Development Grant amount paid in that year will be subtracted from the Development Grant amounts payable at the end of the program, so that the total Development Grant does not exceed the total grant specified in the agreement.

#### 4.3 Grant Limits

The total of Development Grants provided over the 10-year maximum term of the grant may not exceed the lesser of:

- (a) Either
  - i. 60 percent of the Municipal Tax Increment, or
  - ii. 70 percent of the Municipal Tax Increment over the maximum 12 year period for which they are available where eligible portions of developments containing Manufacturing, Food and Beverage Wholesaling, Creative Industries, Film Studio Complexes, Convergence Centres and Incubators, and
- (b) the total cost of the development, including:
  - i. construction/retrofit/expansion costs as shown by the main building permit associated with the development;

- ii. the costs of associated studies and surveys, development of plans and specifications, implementation and administration of the project including staff and professional service costs for architectural, engineering, legal, financial, and planning services.

When Development Grants are provided in combination with Brownfield Remediation Tax Assistance the total amount of assistance provided may not exceed the lesser of:

- (a) Either
  - i. 67 percent of the Municipal Tax Increment over the maximum 12 year period for which they are available, or
  - ii. 77 percent of the Municipal Tax Increment over the maximum 12 year period for which they are available where eligible portions of developments contain Manufacturing, Food and Beverage Wholesaling, Creative Industries, Film Studio Complexes, Convergence Centres and Incubators; and
- (b) the total eligible costs of remediation and development.

The maximum total Development Grant any individual project is eligible to receive is \$30 million, with the exception of Transformative Projects and projects with an estimated construction value equal to or greater than \$150 million. The BRTA portion is not subject to this cap.

#### **4.4 Adjustments**

The proportion of the Municipal Tax Increment upon which the annual grant will be based will be the lesser of:

- i. the proportion of gross floor area occupied by the eligible use(s) or user(s) in the first year in which the Development Grant is payable; or
- ii. the proportion occupied by the eligible use(s) or user(s) for the year in which the grant is calculated.

Grant amounts will be adjusted to reflect:

- the amount of any applicable rebate of municipal taxes paid to the property owner; and
- any subsequent changes in the total municipal taxes payable in any year due to reductions resulting from assessment appeals. Where such tax changes occur after grant amounts have been paid, future year grant entitlements will be reduced accordingly. Any overpayment of grant amounts arising from subsequent reassessment or tax reductions will be deemed to be a debt owing to the municipality.

#### **4.5 Duration**

All grants will cease if during the grant period the building is converted to an ineligible use or if the building is demolished except to expand an eligible use. Grant amounts that would have been payable in the year in which the demolition occurs or the ineligible use commences will be adjusted on a pro-rated basis to reflect the date of the demolition or ineligible use.

#### **4.6 Staged Developments**

In the case of a staged development, where one portion of a property is developed in advance of others, each portion of the property will be treated as a separate property. The first component of the Development Grants will be based on the Municipal Tax Increment arising from the

increased assessment on the first portion of the development. As other portions of the property are developed, and which result in further assessment increases, the property owner may apply for additional Development Grants based on the additional Municipal Tax Increment, subject to the continued availability of the incentive program and the eligibility requirements and grant entitlements in place at that time.

#### **4.7 Condominiums**

If a development is condominiumized, a third party facilitator must be engaged by the applicant to assist in administration and tracking of Development Grants. All costs associated with this third party facilitator are the sole responsibility of the applicant.

### **5 OTHER CONDITIONS**

- i. Applications for grants must be made prior to the issuance of the first above grade building permit for the development.
- ii. All proposed development must conform to all City by-laws, policies, and processes, and all improvements must be made pursuant to an approved building permit, and conform to the *Ontario Building Code* and applicable zoning requirements and development approvals.
- iii. Office developments must conform, at a minimum, to the Tier 2 requirements of the Toronto Green Standard. All other developments must meet the Tier 1 requirement. Details on the Green Development standard can be found at: <https://www.toronto.ca/city-government/planning-development/official-plan-guidelines/toronto-green-standard/>
- iv. The development must result in a minimum investment of \$3,000,000 in building construction costs for eligible uses, as shown by the main building permit for the proposed development.
- v. The development must increase the GFA for eligible uses by at least 500 square metres.
- vi. The applicant must be the owner of the property or have the owner's written authorization to apply for the grant.
- vii. The owner must enter into an agreement with the City to be registered on title, pursuant to Section 28(7) and 28(11) of the *Planning Act*.
- viii. The property owner must not be in arrears of property taxes or other fees and charges on the day the agreement is signed.
- ix. Local Employment: The applicant or user of the property must agree to collaborate with the City to promote local employment. This will include a local employment plan that identifies opportunities for local hiring and/or training. It will also document how the applicant or property user will utilize City endorsed or sponsored employment programs. The employment plan will span the term of the incentive and outcomes will be tracked and recorded.



**6 PAYMENT**

- i. Grants are paid once annually, in the last quarter of the year, provided that:
  - a. there are no outstanding taxes, water rates, or other sums owed to the City with respect to the property;
  - b. there are no outstanding work orders and/or orders or requests to comply from any municipal or provincial entity; and
  - c. the owner is in compliance with the financial incentives agreement and all eligibility criteria and conditions are met.
- ii. Grants will not be applied as tax credits against property tax accounts.
- iii. In case of an assessment appeal, the City reserves the right to withhold any forthcoming Development Grants pending final disposition of the appeal.

## APPENDIX 3: FOCUS AREAS

### 1 INTRODUCTION

For the purpose of this CIP, the Liberty (King-Liberty SmartTrack Station Area) Tax Increment Financing Zone shown on Map 3 of Appendix 4 will be referred to as Focus Area A. The Queen/Carlaw (East Harbour SmartTrack Station Area) Tax Increment Financing Zone shown on Map 4 of Appendix 4 will be referred to as Focus Area B.

Unless otherwise indicated, the policies contained in this CIP will continue to apply in Focus Area A and B in addition to the specific Focus Area policies set out in this Appendix.

### 2 GRANT CALCULATION

For Focus Area A (King-Liberty SmartTrack Station Area) IMIT Development Grants will be incrementally reduced between 2020 and 2028. For Focus Area B (Queen/Carlaw SmartTrack Station Area) IMIT Development Grants will be incrementally reduced between 2023 and 2031).

For Focus Area A (King-Liberty SmartTrack Station Area), Development Grant applications for sites with above grade building permits issued after December 31, 2028 will not be eligible for any portion of the Development Grant.

For Focus Area B (Queen/Carlaw SmartTrack Station Area), Development Grant applications for sites with above grade building permits issued after December 31, 2031 will not be eligible for any portion of the Development Grant.

The following table outlines the grant payment schedule that IMIT eligible applicants are entitled to in Focus Area A.

Table 5. IMIT Development Grants as Percentage of Municipal Tax Increment Based on Year of First Above Grade Building Permit Issuance in Focus Area A (King-Liberty SmartTrack Station Area)

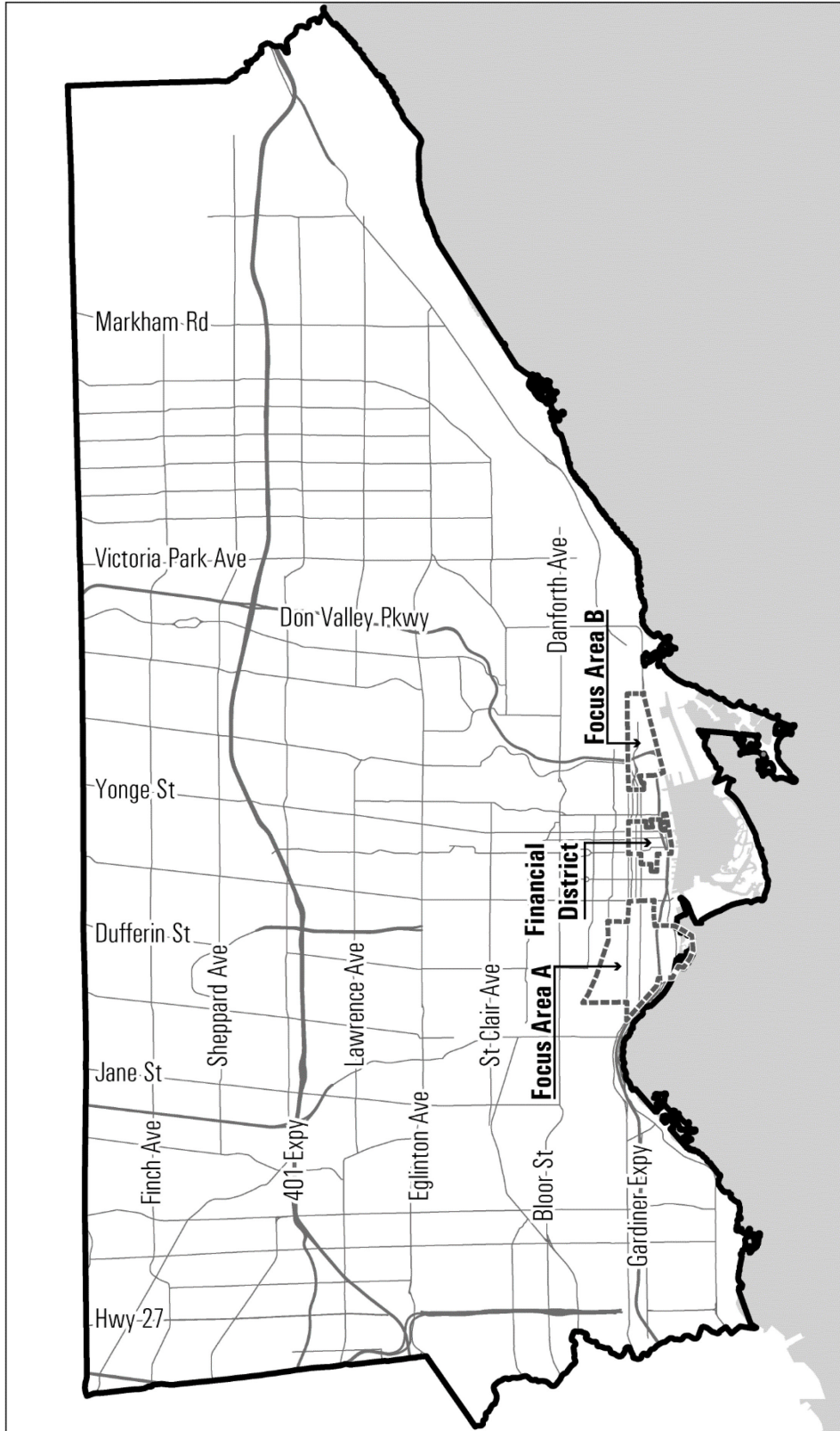
Year of First Above Grade Building Permit Issuance	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Year 1	100%	93%	85%	78%	70%	63%	55%	48%	40%	33%
Year 2	91%	85%	77%	71%	64%	57%	50%	44%	36%	30%
Year 3	82%	76%	70%	64%	57%	52%	45%	39%	33%	27%
Year 4	73%	68%	62%	57%	51%	46%	40%	35%	29%	24%
Year 5	64%	60%	54%	50%	45%	40%	35%	31%	26%	21%
Year 6	56%	52%	48%	44%	39%	35%	31%	27%	22%	18%
Year 7	47%	44%	40%	37%	33%	30%	26%	23%	19%	16%
Year 8	38%	35%	32%	30%	27%	24%	21%	18%	15%	13%
Year 9	29%	27%	25%	23%	20%	18%	16%	14%	12%	10%
Year 10	20%	19%	17%	16%	14%	13%	11%	10%	8%	7%
Year 11	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Total Value of Grant	60%	56%	51%	47%	42%	38%	33%	29%	24%	20%

The following table outlines the grant payment schedule that IMIT eligible applicants are entitled to in Focus Area B.

Table 6. IMIT Development Grants as Percentage of Municipal Tax Increment Based on Year of First Above Grade Building Permit Issuance in Focus Area B (Queen/Carlaw SmartTrack Station Area)

Year of First Above Grade Building Permit Issuance	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Year 1	100%	93%	85%	78%	70%	63%	55%	48%	40%	33%
Year 2	91%	85%	77%	71%	64%	57%	50%	44%	36%	30%
Year 3	82%	76%	70%	64%	57%	52%	45%	39%	33%	27%
Year 4	73%	68%	62%	57%	51%	46%	40%	35%	29%	24%
Year 5	64%	60%	54%	50%	45%	40%	35%	31%	26%	21%
Year 6	56%	52%	48%	44%	39%	35%	31%	27%	22%	18%
Year 7	47%	44%	40%	37%	33%	30%	26%	23%	19%	16%
Year 8	38%	35%	32%	30%	27%	24%	21%	18%	15%	13%
Year 9	29%	27%	25%	23%	20%	18%	16%	14%	12%	10%
Year 10	20%	19%	17%	16%	14%	13%	11%	10%	8%	7%
Year 11	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Total Value of Grant	60%	56%	51%	47%	42%	38%	33%	29%	24%	20%

**APPENDIX 4: COMMUNITY IMPROVEMENT PLAN MAPS**

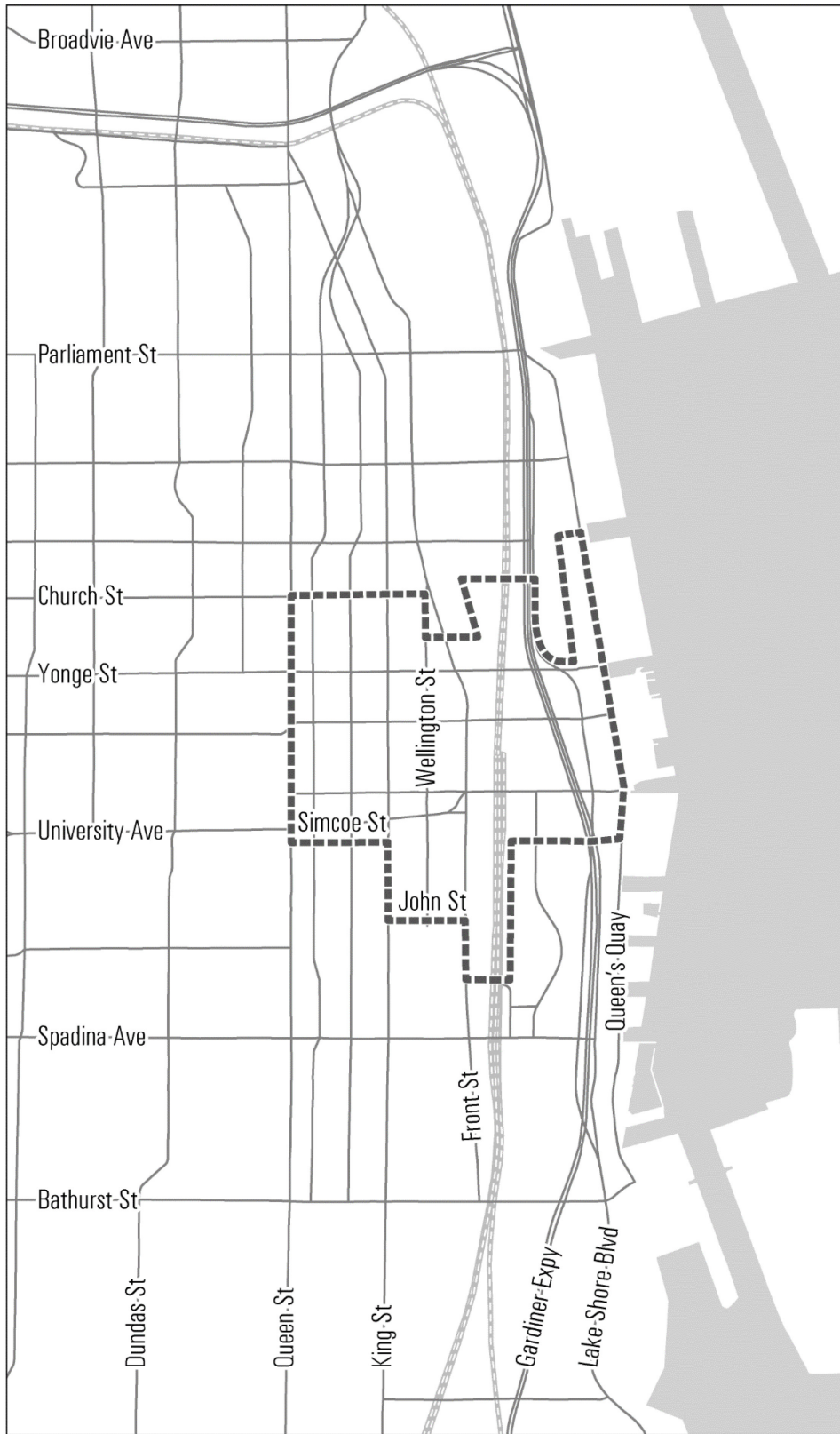


City Planning Division

Toronto Community Improvement Plan  
Map 1

Community Improvement Project Area





City Planning Division



**Toronto Community Improvement Plan**  
Map 2 – Financial District



City Planning Division



**Toronto Community Improvement Plan**  
Map 3 – Focus Area A



City Planning Division



# Toronto Community Improvement Plan

Map 4 – Focus Area B