

Authority: Planning and Housing Committee Item PH17.1,
as adopted by City of Toronto Council on December 17 and
18, 2024

City Council voted in favour of this by-law on
December 18, 2024

Written approval of this by-law was given by Mayoral
Decision 26-2024 dated December 18, 2024

CITY OF TORONTO

BY-LAW 1386-2024

To adopt a City-Wide Community Improvement Plan for the Economic Development and Growth in Employment (EDGE) Incentive Program.

Whereas Section 28 of the Planning Act provides that the council of a municipality may adopt a community improvement plan for a community improvement project area; and

Whereas all of the City of Toronto has been designated as a community improvement project area pursuant to Section 28 of the Planning Act; and

Whereas Council of the City of Toronto has provided adequate information to the public and has held at least one public meeting 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.

Enacted and passed on December 18, 2024.

Frances Nunziata,
Speaker

John D. Elvidge,
City Clerk

(Seal of the City)

SCHEDULE 1

**ECONOMIC DEVELOPMENT AND GROWTH IN EMPLOYMENT (EDGE)
INCENTIVE PROGRAM**

CITY-WIDE COMMUNITY IMPROVEMENT PLAN

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1.0 OVERVIEW

1.1 Project Area

This Community Improvement Plan (CIP) applies within the City of Toronto Community Improvement Project Area, which comprises all of the City of Toronto as shown on Map 1 in Appendix 3.

1.2 Summary

This CIP provides financial incentives to projects that will support the development of eligible employment uses by:

- Undertaking brownfield remediation;
- Constructing new buildings and facilities; and/or
- Expanding or substantially rehabilitating existing buildings and facilities.

The details of each CIP stream are provided in Section 6 and Appendices 1 and 2. Subject to meeting terms and conditions of the program, incentives may be available for up to:

- Three (3) years for Brownfield Remediation Tax Assistance (BRTA);
- Five (5) years for Development Grants; or
- Seven (7) years when the BRTA and Development Grants are used in combination.

To receive an incentive under this CIP, projects must meet applicable eligibility requirements. Decisions respecting projects with an estimated construction value of over \$100,000,000 that meet eligibility requirements remain subject to Council's sole and absolute discretion.

2.0 AUTHORITY

2.1 Provincial Legislation

The City of Toronto is authorized to designate a Community Improvement Project Area (CIPA) and correspondingly adopt a CIP under Section 28 of the *Planning Act*. As outlined in the *Planning Act*, a CIPA can apply to a municipality or area of a municipality where, in Council's opinion, community improvement is desirable because of the age, configuration or condition of buildings, or for any other environmental, social, or community economic development reason. The *Planning Act* further authorizes municipalities to use a CIP to offer grants to registered owners, assessed owners and tenants of lands and buildings within the CIPA to pay for eligible CIP costs.

As well, under Section 333 of the City of Toronto Act, 2006, the City is authorized 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 and includes provisions to offer tax assistance to incentivize remediation of these properties.

2.2 Municipal Authorization

For a municipality to designate a CIPA, it must have provisions relating to community improvement in its Official Plan. Section 5.2.2 of Toronto's Official Plan contains such provisions to designate and prepare plans for CIPAs, provided the subject area exhibits one or more of the following characteristics:

- physical decline in local building stock;
- conflicts between incompatible land uses or activities;

- deficient or deteriorated public infrastructure and/or amenity, including parks, open spaces, community facilities and streetscapes;
- 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.

In relation to the form of financial incentives offered under this CIP, the Official Plan establishes that CIPs will be prepared to provide direction for the “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” (5.2.2.3(b)).

3.0 BASIS

3.1 Background

Toronto is the economic anchor of the urban region and the primary engine of Canada’s economy. While much of its economic success can be attributed to Toronto’s competitive advantages, such as its highly skilled workforce and diversity of high-value sectors, it is also the result of its resilience. Toronto has repeatedly demonstrated its ability to withstand economic shocks, including the 2008 recession and, most recently, the COVID-19 pandemic,¹ while also identifying and addressing areas where it may be at a disadvantage compared to other locales.

Successfully navigating these types of circumstances often requires targeted supports to address specific and sometimes evolving issues. Toronto has a proven history of providing these supports in a variety of forms to achieve the economic and city-building outcomes it envisions. Today, despite many aspects of Toronto’s economy continuing to perform at a high level, a new form of support is needed to address the range of localized trends, challenges, and opportunities facing Toronto’s economy.

3.2 Trends, Challenges and Opportunities

The following factors have contributed to the identified need and intended outcomes of this CIP:

COVID-19 Pandemic

The financial challenges associated with the COVID-19 pandemic and corresponding economic shutdown are still being felt, increasing the need for programs that stimulate investment in Toronto’s economy while avoiding substantial new costs for the City. Particularly costs that can complicate budgetary and administrative predictability over the long-term. At the same time, the supply chain disruptions and border closures associated with the pandemic revealed an important opportunity. By encouraging investment in regional supply chains, expanding domestic manufacturing capacity and championing local innovation, the City can strengthen its resilience to future economic shocks and improve its overall emergency preparedness.²

Evolving Office-Based Employment Practices and Demand

The COVID-19 pandemic triggered significant changes in office-based employment practices. Supported by advances in digital technology, hybrid work arrangements are becoming the new standard, which have caused a significant decrease in overall office space demand and a shift in office design and culture. Newer, modernized office buildings designed with these evolving trends in mind are taking the lead in the changing office market.

¹ Sidewalks to Skylines: An Action Plan for Toronto’s Economy (APTE) 2025-2035

² COVID-19: Impacts and Opportunities, City of Toronto (2020)

These trends have resulted in a high office-space availability rate, particularly for older office buildings. While some existing buildings may be renovated to attract new office-based tenants, there is pressure for others to be converted for alternative uses. Recognizing the importance of maintaining spaces that support employment growth, the City must find ways to maintain a diversity of space available for the changing work environment across various sectors.³

While there may not currently be a need for new, standard office space, transformative projects can serve as catalysts for broader city-building objectives. Toronto's continued growth in talent and high-quality employment space since 2008, coupled with the evolving global economy, has created a competitive landscape for attracting large-scale investment opportunities. However, incentives for significant developments, including large-scale office, that align with the changing work environment may still be warranted to enhance Toronto's appeal in attracting impactful employment opportunities, particularly when competing with other international locations.

Limited Industrial and Commercial Development Opportunities

Toronto's industrial and commercial markets are facing different but associated pressures that have hindered investment. The pressure to convert traditional employment land for less intensive commercial and/or residential uses also extends to Employment Areas,⁴ which in combination with a very limited supply of land to accommodate new commercial and industrial development, has increased costs for these types of projects. At the same time, the stock of existing space is aging and causing a decline in quality. The redevelopment of existing industrial properties is economically challenging because, even where existing buildings are obsolete, the present value of revenue generated from the existing rents in a tight industrial market and the high capital costs of redeveloping the property restrain investment potential. For these reasons, Toronto is at a disadvantage in its ability to retain existing employers in these areas, especially those with expanding needs, and to compete for new growth.

A shifting legislative landscape will further exacerbate the pressures to convert Employment Areas. In addition, businesses and property facing obsolescence may require City support to facilitate necessary investments and improvements. Pursuant to a recently completed Land Needs Assessment,⁵ intensifying the City's Employment Areas will be necessary to accommodate employment growth projections. For traditional manufacturing and other industrial uses, this will require new and innovative building types, construction materials and design strategies, while land costs continue to escalate.

Inequality in Economic Growth and Investment

Growth and investment that has occurred has not been evenly distributed throughout all areas of Toronto. For example, prior to the COVID-19 pandemic, between 2006 and 2019 employment in Toronto's Downtown and Central Waterfront experienced rapid growth with an increase of 45% (175,000 jobs), which largely outpaced other employment hubs throughout the City.⁶ While to some degree this was expected in relation to where job growth was projected to occur, it does highlight the need to direct investment to other areas of the City, particularly those that have seen relatively limited economic and employment growth over recent periods. Notably, these areas may have other characteristics that have made traditional employment investments difficult, such as limited access to transit and high development costs. This demonstrates the need for additional support to attract investment to these areas, which can align with other city-building priorities to advance more inclusive economic growth.

³ 2023 IMIT Program Review: Findings and Recommendations, Hemson Consulting (2023).

⁴ City of Toronto Employment Study (2022).

⁵ Our Plan Toronto: Land Needs Assessment (2022).

⁶ 2023 IMIT Program Review: Findings and Recommendations, Hemson Consulting (2023).

Changes to the Employment Landscape

Toronto's labour force has seen a shift towards more part-time work while the unemployment rate remains elevated over the pre-pandemic level. At the same time, some sectors are also seeing downward pressures on wages, potentially due to such factors as the rise of the gig economy and the digital transformation of different aspects of the economy.⁷ These trends disproportionately impact Black, Indigenous and equity-deserving communities already facing systemic and structural barriers related to employment outcomes.⁸ To address these challenges, it is timely to introduce a targeted program to help create more high-quality jobs – as defined by wages and benefits, stability of hours and career pathway opportunities – across Toronto.

3.3 Aligned Policies, Plans and Strategies

The tools provided in this CIP will help advance a range of provincial and municipal policy and city-building goals, particularly those related to inclusive economic development and the growth of high-quality employment opportunities across Toronto, including:

- **Provincial Planning Statement, 2024** directions that encourage municipalities to establish modern and competitive economies through a range of employment-based uses and a diversified economic base, while also addressing potential barriers to investment. This may include supporting the remediation of potentially hazardous sites for redevelopment.
- **Official Plan** policies encouraging the establishment of programs and incentives to grow employment and investment, with an aim to strengthen the City's tax base, maintain a strong economy, and ultimately, support a vision for Toronto to become more resilient to changing economic trends and better positioned to capture new business opportunities.
- Priorities outlined in the **Action Plan for Toronto's Economy** focused on creating jobs and improving job quality, as well as actions that help stimulate investment and development, drive broader city-building goals and enhance Toronto's competitive edge by working with a variety of partners, including through the provision of tax incentives.
- Actions identified in the **TransformTO Net Zero Strategy** that work toward reducing Toronto's greenhouse gas emissions and promoting a more environmentally sustainable and climate resilient future, particularly in relation to building construction and energy use.
- Recommendations in **Toronto's Poverty Reduction Strategy** that aim to create pathways to prosperity for more residents by leveraging the City's economic power to create more quality jobs, support local businesses, and drive inclusive economic development.
- Priorities set out in Toronto's **Corporate Strategic Plan** to enhance financial sustainability and maintain a diverse workforce, improve the economic well-being and quality of life of residents, and tackle climate change to further strengthen Toronto's resilience.
- The City's **Community Benefits Framework** aims to maximize City policy levers to create inclusive and equitable economic opportunities, such as community workforce development, when the City buys and builds.
- Actions outlined in the **Toronto Strong Neighbourhoods Strategy, Action Plan to Confront Anti-Black Racism, and Reconciliation Action Plan** that aim to promote the prosperity and well-being of Indigenous, Black and equity-deserving communities.

⁷ Sidewalks to Skylines: An Action Plan for Toronto's Economy (APTE) 2025-2035.

⁸ A Framework to Advance Inclusive Economic Development Report, City of Toronto (2024).

4.0 OBJECTIVES

By incentivizing brownfield remediation and development that supports targeted employment uses, including the rehabilitation of existing buildings and facilities, it is expected this CIP will:

1. **Grow Local Jobs & Businesses** – Help create pathways to prosperity by increasing the number of high-quality jobs and support existing businesses in their efforts to expand.
2. **Improve Environmental Conditions** – Incentivize the remediation of brownfield sites to support employment-related uses and facilitate environmentally sustainable developments.
3. **Encourage Local & Equitable Investment** – Stimulate investment throughout the city to grow the local economy, including in underutilized and historically underserved areas while incorporating community-focused workforce development initiatives that specifically support Indigenous, Black and equity-deserving communities.
4. **Establish Long-term Economic Benefits** – Generate future growth in the tax base to improve Toronto's long-term economic outlook and its resiliency to unforeseen challenges.
5. **Leverage Employment Areas** – Drive investment in Employment Areas to advance their long-term productive use and ensure they remain a cornerstone of Toronto's economy.
6. **Increase Employment Space** – Support the construction of new employment space that is in high demand but may be challenging to build due to the value and limited supply of land.
7. **Improve Industrial Building Stock** – Encourage the renovation of existing industrial-form buildings to provide up-to-date services, intensify growth and address obsolescence.
8. **Strengthen Toronto's Global Competitiveness** – Elevate Toronto's competitiveness with other markets to attract employers and investors by creating conditions for their success.

5.0 MUNICIPAL TAX INCREMENT

The programs described in this CIP provide financial incentives by utilizing all or a portion of the "Municipal Tax Increment", which, for the purpose of this plan, are defined and calculated as described below.

5.1 Terminology

Base Municipal CVA Taxes means the amount calculated by multiplying the Current Value Assessment(s) (CVA) 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 the 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 Taxes calculated as though the property were taxable, based on the methodology set out herein and the appropriate municipal tax rate(s) being applied to the pre-development use of the property.

Destination Municipal CVA Taxes means the amount calculated by multiplying the CVA attributable to the Eligible Development on the Property, once it is fully completed and assessed, 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 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.

5.2 Formula

Municipal Tax Increment = Destination Municipal CVA Taxes - Base Municipal CVA Taxes

For greater certainty, the **Municipal Tax Increment formula** above is intended to capture the taxes attributable only to the portion of the Property that was improved by the Eligible Development and is not intended to capture any increases or decreases in taxes arising from a change in assessed value associated with any other portion of the Property. Accordingly, the approach to calculating the Base and Destination Municipal CVA Taxes will depend on the specifics of each approved project.

6.0 CIP PROGRAMS

6.1 Brownfield Remediation Tax Assistance

Brownfield Remediation Tax Assistance (BRTA) is designed to provide tax assistance where environmental remediation is undertaken on brownfield sites in combination with and Eligible 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. BRTA may be provided for up to three (3) years or until all eligible remediation costs have been compensated through the program (whichever occurs first).

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 an annual grant over a five (5) year period to property owners who develop buildings and facilities for eligible employment uses in accordance with Appendix 2. This may include constructing new buildings and facilities, as well as expanding or substantially rehabilitating existing buildings and facilities.

Development Grants are funded from a portion of the Municipal Tax Increment, 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 five (5) year period. Applicants who agree to comply with additional obligations related to sustainability, community workforce development, or job quality, or for eligible developments within a City designated Neighbourhood Improvement Area (NIA) or Emerging Neighbourhood on the date of the application, will receive enhanced grants equal to a maximum of 70 percent of the Municipal Tax Increment over a five (5) year period, or a seven (7) year period when a Development Grant is used in combination with BRTA.

7.0 FINANCIAL INCENTIVES AGREEMENT

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

8.0 PROGRAM BUDGET

Approvals under this Community Improvement Plan will be limited based on a projected annual budget cap of \$20,000,000. Applications will be considered on a first-come-first-served basis until such time as future annual grants are projected to exceed the budget cap in any given year.

9.0 EXPIRY

9.1 Expiration

This CIP will expire December 31st, 2034.

9.2 Transition

In the event that this CIP, or any portion thereof, is repealed or the CIP expires, any owner who has successfully applied to benefit from the programs offered by this CIP prior to the date of repeal or expiry, and is 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 expiry or whole or partial repeal.

10.0 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. **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 for tenants 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.
- iv. **Community Benefits Hires:** People from Indigenous, Black and equity-deserving communities that face systemic, institutional, and societal barriers to equitable access and opportunities due to histories of colonization, racism, and discrimination in Canada. Eligibility for Community Benefits Hires includes people who are Indigenous and/or Black

and/or identify with an intersectionality of equity-deserving identities including women, 2SLGBTQ+ communities, youth (16-29), racialized communities, newcomers/recent immigrants (less than 5-years in Canada), persons with a disability including mental health, persons with low income or living in a Neighbourhood Improvement Area postal code, and persons who have been in conflict with the law.

- v. **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.
- vi. **Emerging Neighbourhood:** an area defined by the City of Toronto on the basis that it is facing inequitable outcomes as determined by a Neighbourhood Equity Index and, while surpassing the thresholds that would categorize it as a Neighbourhood Improvement Area, is prioritized by City Council for investment. Details about Emerging Neighbourhoods can be found here: <https://www.toronto.ca/city-government/data-research-maps/neighbourhoods-communities/neighbourhood-profiles/find-your-neighbourhood/#location=&lat=&lng=&zoom=>
- vii. **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).
- viii. **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.
- ix. **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. For greater certainty, GFA may be determined using BOMA standards or other appropriate methods of measurement.
- x. **Hotels:** premises used to cater to the needs of the traveling public by providing sleeping accommodation in rooms or suites, and which may include eating establishments that are ancillary to the hotel.
- xi. **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.
- xxix. **Industrial Buildings:** a building used for or in connection with:
- Manufacturing, production, processing, storage or distribution;,
 - Research or development in connection with manufacturing, production or processing;
 - Retail sales by a manufacturer, producer or processor of something they manufactured, produced or processed, if the retail sales are at the site where the manufacturing, production or processing takes place;
 - Office or administrative purposes, if they are:
 - Carried out with respect to manufacturing, production, processing, storage or distribution; and
 - In or attached to the building or structure used for that manufacturing, production, processing, storage or distribution.
- xii. **Live-Work Unit:** a dwelling unit that also contains a work-related component, such as a subsidiary business or light manufacturing operation, which is used by one or more persons of a single household.
- xiii. **Manufacturing:** fabricating, processing, assembling, packaging, producing or making goods or commodities, including ancillary repair, storage, wholesaling or office uses.
- xiv. **Neighbourhood Improvement Area:** an area designated by the City of Toronto on the basis that it is facing inequitable outcomes as determined by a Neighbourhood Equity Index that provides a broad quantitative assessment of a neighbourhood's wellbeing. Details about Neighbourhood Improvement Areas can be found at: <https://www.toronto.ca/city-government/data-research-maps/neighbourhoods-communities/neighbourhood-profiles/nia-profiles/>
- xv. **Office Building:** a building that is primarily dedicated to office space and supporting one or more types of office related uses.
- xvi. **Performing Arts:** the organization, promotion, operation and presentation of live theatre, music and other performing arts within theatres and other arts facilities.
- xvii. **Renewable Energy:** energy obtained from solar energy, wind energy or geo-energy, and cogeneration energy means thermal and electrical energy simultaneously produced from the same process.
- 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 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 CIP.

- 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:** 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
 - 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 economic development priorities.
- xxii. **Transformative Project:** a large development that must demonstrate the following attributes by way of 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 (or in the case of a multi-phase project, such alternative time period as Council may deem appropriate);
 - 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 and Treasurer of the City;
 - must be linked to regional transit, unless in designated *Employment Areas*;
 - provide significant amenities that are accessible to the public and will transform the nature of the area;
 - meets Tier 2 Toronto Green Standard requirements, subject to a third-party verification process to the satisfaction of the Chief Planner;
 - meet all the criteria for a standard Development Grant application; and
 - be aligned with CIP program objectives.

- xviii. **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. Additional eligibility requirements are set out in Section 4 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 are deemed eligible for Brownfield Remediation Tax 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 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 Eligible 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 (“Eligible Remediation Costs”):

- 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; and
- 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 less 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 generating uses. For the purposes of the Brownfield Remediation Tax Assistance program, ancillary Retail (up to a maximum of 20 percent of the gross floor area of the development), concert halls, and theatres shall be considered employment generating 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 of the property 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, Economic Development and Culture. 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 (RSC).
- vii. Where the submission of a signed RSC is not required, the Owners may instead provide an opinion from a Qualified Person, Risk Assessment (as defined in the Environmental Protection Act and Ontario Regulation 153/04) certifying that the Property has been remediated to the appropriate levels for the proposed use, in accordance with the Risk Assessment analysis, to the satisfaction of the General Manager, Economic Development and Culture.

APPENDIX 2: DEVELOPMENT GRANTS (NEW DEVELOPMENTS, EXPANSIONS AND SUBSTANTIAL REHABILITATIONS)

1 INTRODUCTION

The Development Grants program is designed to provide assistance in the form of annual grants made over the course of a five (5) year period to eligible owners who undertake development for specific employment sectors or uses. The grants are intended to stimulate new building construction, expansions and substantial rehabilitations within key sectors of the economy and advance City Council objectives related to sustainability, community workforce development and job quality. This development will help the City to meet the economic development and employment objectives set out in the Official Plan, Action Plan for Toronto's Economy, 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).

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 Community Improvement Project Area for the purpose of Eligible Uses described below and includes the construction of new buildings and facilities or the expansion of existing buildings and facilities to realize more effective utilization of the land's potential.

Development Grants are also available for substantial renovations of existing Industrial Buildings and facilities for Eligible Uses to update services and address obsolescence. If the renovation does not significantly increase the property's assessed value, no grant will be provided.

3 ELIGIBLE USES

3.1 Targeted Sectors/Uses

Development Grants will be available for buildings and facilities that are wholly or partially occupied by one of the following sectors or uses, including ancillary uses as described below (but excluding residential units):

- Biomedical Operations
- Convergence Centres (for eligible uses listed in this section)
- Creative Industries
- Film Studio Complexes
- Food and Beverage Wholesaling
- Incubators
- Manufacturing
- Scientific Research and Development
- Tourism Attractions
- Transformative Projects

3.2 Ancillary and Associated Uses

Ancillary uses such as office, retail and/or storage may be considered eligible under the program, provided they are ancillary to, and developed in conjunction with an Eligible Use that is the primary use on the site. If the ancillary use makes up more than 20% of the total GFA, only the GFA associated with the primary use would be considered eligible for the Development Grant. When office space is proposed as ancillary to or in association with a Manufacturing related use in a designated *Employment Area*, as shown on Maps 2 and 13-23 of the City of Toronto Official Plan, the maximum 20% of total GFA for the ancillary or associated office space use shall not apply.

3.3 Ancillary Renewable and Green Energy

Buildings, facilities, structures or other devices used for the production of renewable energy and the production of cogeneration energy will be eligible for Development Grants, provided they are ancillary to, and developed in conjunction with, another Eligible Use, which must be the primary use on the site. The maximum 20% total GFA shall not apply to ancillary buildings, facilities, structures and/or other devices used for the production of renewable and green energy.

4 INELIGIBLE USES

If a proposed development is not an Eligible Use, then it will be ineligible to receive a Development Grant. Retail space and warehouses that are not ancillary to an Eligible Use will not be eligible for Development Grants.

4.1 Office Buildings

Development Grants will not be available for Office Buildings, except when included within projects approved as Transformative Projects under this CIP.

4.2 Live-Work Units

Live-work Units are not eligible for Development Grants, even in circumstances where the "work" component relates to an Eligible Use.

5 BASIC ELIGIBILITY REQUIREMENTS

To qualify for a Development Grant, applicants must meet the following basic eligibility requirements, including all eligible GFA in wholly occupied or multiple-tenant buildings:

- i. Must be an Eligible Use.
- ii. The Owner shall make an application for site plan approval, if required, or for building permit approval, within one year of approval under the program unless an extension has been provided to the Owner in writing by the General Manager, Economic Development and Culture.
- iii. The development must be constructed and occupied within five years of approval under the program unless an extension has been provided to the Owner in writing by the General Manager, Economic Development and Culture.

- iv. Applications for grants must be made prior to the issuance of the first above grade building permit for the development.
- v. 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.
- vi. The development must be:
 - A new building;
 - An expansion to an existing building; and/or
 - A substantial rehabilitation to an existing industrial building for an Eligible Use.
- vii. Developments must conform, at a minimum, to the Toronto Green Standard performance criteria applicable to the development type at the time of application under this CIP. Where development is exempt from site plan control, the applicant will meet Toronto Green Standard performance criteria in a manner satisfactory to the Chief Planner and Executive Director, City Planning. Details on the Toronto Green Standard can be found at: <https://www.toronto.ca/city-government/planning-development/official-plan-guidelines/toronto-green-standard/>
- viii. 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.
- ix. The development must increase the GFA for Eligible Uses by a minimum of 500 square metres unless considered a substantial renovation to an existing industrial building for an Eligible Use, in which case the GFA of the rehabilitated space must be a minimum of 1,000 square metres.
- x. The applicant must be the owner of the property or have the owner's written authorization to submit an application.
- xi. The owner must enter into an agreement with the City to be registered on title in a manner satisfactory to the City Solicitor, pursuant to Section 28(7) and 28(11) of the *Planning Act*.
- xii. The owner must not be in arrears of property taxes or other fees and charges on the day the agreement is signed.
- xiii. Community Workforce Development (CWD) Requirement – The applicant or property user must achieve a community workforce development target equal to two community benefits hires per \$100,000 (one hundred thousand dollar) of grant value throughout the incentive period. The CWD requirement focuses on training and employment opportunities to reach Indigenous, Black, and equity-deserving communities in Toronto, and aligns with City of Toronto goals to address Indigenous Reconciliation and Anti-Black Racism. In exceptional cases, the applicant or property owner may be permitted to achieve credits for activities based on an alternative points-based formula, subject to review and approval by the General Manager, Economic Development and Culture and the Executive Director, Social Development, Finance and Administration.

6 DEVELOPMENT GRANT STREAMS

6.1 General Development Grants Stream

General Development Grants will be provided in an amount equal to a maximum of 60 percent of the Municipal Tax Increment over a five-year period, or 67 percent where combined with Brownfield Remediation Tax Assistance, provided all basic eligibility requirements are met (refer to Section 5).

6.2 Enhanced Development Grant Stream

Enhanced Development Grants will be provided equal to a maximum of 70 percent of the Municipal Tax Increment over a five-year period, or 77 percent where combined with a Brownfield Remediation Tax Assistance, provided that, in addition to meeting all basic eligibility requirements (refer to Section 5), the applicant agrees to meet one or more of the following criteria:

- Be located within a designated Neighbourhood Improvement Area or Emerging Neighbourhood. The Neighbourhood Improvement Areas or Emerging Neighbourhoods map that is current at the time of application shall be used to determine eligibility, as the designations are subject to change;
- During the incentive period, achieve a minimum of one Community Benefits Hire per \$100,000 (one hundred thousand dollars) of grant value (in addition to the CWD requirement), or one Community Benefits Hire per year, whichever is higher;
- During the construction period of the applicable development, achieve a minimum target of 10% Community Benefits Hires of total project construction hiring or equivalent, subject to the approval of the General Manager, Economic Development and Culture and the Executive Director, Social Development, Finance and Administration; or
- Meet one Toronto Green Standard performance measure from the criteria list provided to applicants that is a Tier higher than would otherwise be required for receiving necessary development approvals and meeting basic eligibility requirements under this CIP, in relation to: Air Quality; Buildings Energy, Emissions & Resilience; Water Quality & Efficiency; Ecology & Biodiversity; and, Waste & Circular Economy. The criteria list may be updated as required to align with future versions of the Toronto Green Standard.

Applicants will be required to provide documentation where necessary to demonstrate compliance under the Enhanced Development Grant Stream.

7 OTHER

7.1 City Council Approval

Decisions in relation to applications where the construction value exceeds \$100,000,000 (one hundred million dollars) are subject to Council's sole and absolute discretion. The construction value will be estimated at the time of the Development Grant application and confirmed upon application for the Building Permit. Applications will be reviewed by Council at least once, annually.

7.2 Third-Party Assessment

In cases where the construction value exceeds \$100,000,000 (one hundred million dollars), an application for Development Grants will require a third-party review at the sole expense of the

property owner. Given the potential financial implications for the City, applications with a construction value over \$100,00,000 (one hundred million dollars) will be evaluated based on criteria including their alignment with the program objectives outlined herein, as well as sound planning policy and financial and economic development criteria to assess long-term outcomes for the City. Staff recommendations to Council will be subject to the review and approval of the Chief Financial Officer and Treasurer.

7.3 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.

8 GRANT CALCULATION

8.1 Development Grants

8.1.1 General Development Grant Calculation

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

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

Year	Grant (as percent of tax increment)
1	100%
2	80%
3	60%
4	40%
5	20%

8.1.2 Enhanced Development Grant Calculation

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

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

Year	Grant (as percent of tax increment)
1	100%
2	100%
3	75%
4	50%
5	25%

8.2 Developments Grants with Brownfield Tax Remediation Assistance

8.2.1 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 Amount of General Development Grants in Combination with Brownfield Remediation Tax Assistance (up to 67 percent of the Municipal Tax Increment)

Year	Scenario 1		Scenario 2		Scenario 3		Scenario 4		Scenario 5		Scenario 6	
	%TI	Grant	%TI	Grant	%TI	Grant	%TI	Grant	%TI	Grant	%TI	Grant
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	80	DG	80	DG
4	80	DG	80	DG	80	DG	80	DG	60	DG	60	DG
5	60	DG	60	DG	60	DG	60	DG	40	DG	40	DG
6	40	DG	40	DG	40	DG	40	DG	20	DG	20	DG
7	20	DG	20	DG	20	DG	20	DG	0	None	0	None

Definitions:

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

8.2.2 Enhanced Development Grant with Brownfield Remediation Tax Assistance

The following table sets out the potential scenarios for maximum Enhanced Development Grants including Brownfield Remediation Tax Assistance.

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

Year	Scenario 1		Scenario 2		Scenario 3		Scenario 4		Scenario 5		Scenario 6	
	%TI	Grant	%TI	Grant	%TI	Grant	%TI	Grant	%TI	Grant	%TI	Grant
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	75	DG	75	DG
5	75	DG	75	DG	75	DG	75	DG	50	DG	50	DG
6	50	DG	50	DG	50	DG	50	DG	25	DG	25	DG
7	25	DG	25	DG	25	DG	25	DG	0	None	0	None

Definitions:

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

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.

8.3 Grant Limits

The total of Development Grants provided over the 5-year maximum term of the grant may not exceed the lesser of:

- a) Either:
 - i. 60 percent of the Municipal Tax Increment for General Development Grants, or
 - ii. 70 percent of the Municipal Tax Increment for Enhanced Development Grants over the maximum 5-year period for which they are available, 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; and
 - 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 for General Development Grants, or
 - ii. 77 percent of the Municipal Tax Increment for Enhanced Development Grants over the maximum 7-year period for which grants are available; and
- b) The total eligible costs of:
 - i. Remediation, and
 - ii. Development as set out in 8.3b.

The maximum total Development Grant any individual project is eligible to receive is \$10,000,000 (ten million dollars), with the exception of projects with an estimated construction value equal to or greater than \$100,000,000 (one hundred million dollars), which are subject to Council approval. The Brownfield Remediation Tax Assistance portion is not subject to this cap.

8.4 Adjustments

Grant amounts will be adjusted to reflect:

- any eligible GFA that is not occupied by the Eligible Use, including vacant GFA (grants will be reduced accordingly);
- 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.

8.5 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.

8.6 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.

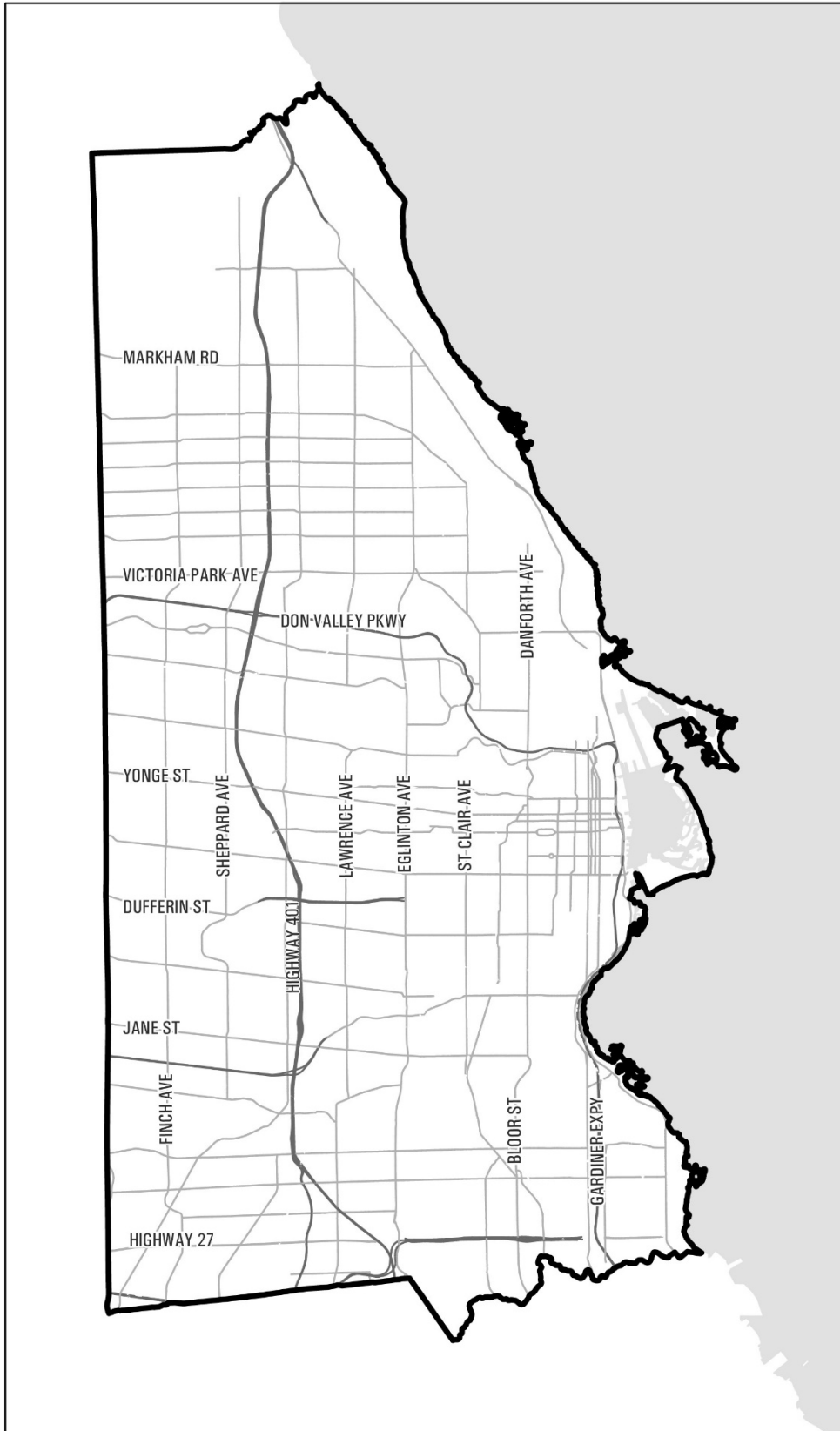
8.7 Condominiums

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. Condominiumized Office Buildings are not eligible.

9 PAYMENT

- a) Grants are paid once annually, in the last quarter of the year, provided that:
 - i. there are no outstanding taxes, water rates, or other sums owed to the City with respect to the property;
 - ii. there are no outstanding work orders and/or orders or requests to comply from any municipal or provincial entity; and
 - iii. the owner is in compliance with the financial incentives agreement and all eligibility criteria and conditions are met.
- b) Grants will not be applied as tax credits against property tax accounts.
- c) 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: COMMUNITY IMPROVEMENT PROJECT AREA MAP



Map 1

 Community Improvement Project Area