

Development Charges Complaint - 55 Mac Frost Way

Date: January 12, 2022

To: Executive Committee

From: Chief Financial Officer and Treasurer

Wards: Ward 23 - Scarborough North

SUMMARY

This report responds to a complaint filed pursuant to Section 20 of the Development Charges Act, 1997, relating to a development project located at Cedar Brae Golf Club at 55 Mac Frost Way in Scarborough.

The development project consists of a storage building at Cedar Brae Golf Club that is used by club members for seasonal storage of their golf clubs. While the complainant recognizes that a building permit would be required, they claim that development charges should not be applied because the storage building replaces prior seasonal storage that was in the clubhouse, and no additional need or demand for municipal services would be required as a result of the construction of the new storage facility. The complainant believes that there was an error in the application of the DC By-law as this project does not meet the plain and ordinary definition of a development, and additionally should be exempt based on the definition of industrial uses under the DC By-law, which includes self-storage facilities.

City staff have reviewed the complaint and is of the opinion that the Development Charges By-law was applied properly and no error was made in determination of the applicable development charges. City staff believe the project falls within the definition of development under the DC By-law, and required one or more of the actions referred to in section 415-5, namely the issuing of a permit under the Building Code Act. Where a building permit is being issued for construction of a building, it is considered a development and development charges are applicable unless an exemption applies.

The DC By-law provides certain exemptions from development charges, such as industrial uses as defined in the By-law, and includes land, buildings or structures used or designed or intended for use for or in connection with self-storage facilities. The exemption for industrial use as a self-storage facility is intended to capture self-storage facilities offered to the public in order to store all manner of goods. As the proposed building is intended to be used exclusively by club members to store their golf clubs and not to store all manner of goods in a facility that is accessible to the general public, the

storage use is considered an accessory use to the primary use which is that of a golf course.

This report recommends that the complaint be dismissed. A decision of Council to dismiss the complaint may be appealed to the Ontario Land Tribunal (OLT). This report was prepared in consultation with the Chief Building Official and the City Solicitor.

RECOMMENDATIONS

The Chief Financial Officer and Treasurer recommends that:

1. City Council determine that the Development Charges By-law have been properly applied to the development project located at 55 Mac Frost Way.
2. City Council dismiss the complaint dated April 23, 2021, with respect to 55 Mac Frost Way filed pursuant to Section 20 of the Development Charges Act, 1997.

FINANCIAL IMPACT

There is no financial impact on the City's capital or operating budget from the adoption of recommendations contained in this report. Development Charges paid under protest, in the amount of \$22,430, were collected by the City prior to the issuance of a related building permit.

If the complainant appeals Council's decision to the Ontario Land Tribunal, the City's defence would be provided by the Legal Services Division.

DECISION HISTORY

There is no decision history for this report, it has not previously been considered by Council.

COMMENTS

Development charges are applied in accordance with a By-law enacted by Council pursuant to provisions of the Development Charges Act, 1997 (the "DC Act"). Under Section 20 of the DC Act, a complaint may be brought to Council on one of three grounds:

- a. the amount of the development charge was incorrectly determined;
- b. whether a credit is available to be used against the development charge, or the amount of the credit or the service with respect to which the credit was given, was incorrectly determined; or

c. there was an error in the application of the development charge By-law

Under Section 20(4) of the DC Act, Council shall hold a hearing into the complaint and give the complainant an opportunity to make representations at that hearing. Executive Committee may recommend that Council “*dismiss the complaint or rectify any incorrect determination or error that was the subject of the complaint.*”

The decision of Council may be appealed to Ontario Land Tribunal (OLT) by the complainant. Section 20 complaints deal with application of the bylaw to specific development proposals and is not a forum for challenging the validity of a development charges by-law. The by-law is subject to mandatory updating every five years, inclusive of stakeholder engagement and appeal opportunities.

Background

In February 2021, Toronto Building received an inquiry from the complainant, Cedar Brae Golf Club, requesting a review of the building permit application. The building permit application was for construction of a seasonal storage building for members to store their golf clubs which previously existed in the clubhouse. In their opinion, they believed that the project would be exempt from development charges as an industrial use as the building would serve as a "self-storage facility" which is exempt under the DC By-law. Subsequent communication received from the complainant's legal counsel disputes that the construction of the building constitutes a development. As the complainant was not satisfied with the City's position that development charges apply, a formal Section 20 complaint was received in April 2021, requesting a reduction of the development charge and park levy imposed and repayment to the club of \$22,429.97. The complaint includes challenges to the DC By-law itself regarding the City's authority to impose development charges where there is no increased need for municipal services and for the City to define "development" beyond its "plain and ordinary" meaning.

The City's Development Charges By-law ("DC By-law") imposes non-residential charges on the development of all non-residential uses of land, buildings or structures according to the amount of non-residential gross floor area which is located on the ground floor of such building or structure.

Section 415-6 B(5) allows for an exemption from development charges for industrial uses. The City's Development Charges By-law defines "Industrial Uses" as follows:

"Land, buildings or structures used or designed or intended for use for or in connection with manufacturing, producing or processing of goods, warehousing or bulk storage of goods, self-storage facility, distribution centre, truck terminal, research and development in connection with manufacturing, producing or processing of goods."

The City's position is that the construction of this building does not meet the criteria for an exemption under "Industrial Uses" as a self-storage facility, as the use of the structure for club members to store their golf clubs is an accessory use to the primary

use, namely a golf course, and would not constitute a self-storage facility under the By-law. Self-storage facilities are normally divided into numerous individual storage units that are indoor or outdoor and are leased or rented individually by the general public (persons or businesses).

The DC By-law defines a development as any activity in respect of land that requires one or more of the action referred to in section 415-5A Section 415-5A (7) of the City's DC By-law provides that:

"Development charges shall be imposed on all land, buildings or structures that are developed if the development requires:

(7) The issuing of any permit under the Building Code Act in relation to a building or structure"

Section 415-2 A and B of the DC By-law provide as follows:

A. It is declared by the Council that all development of land within the City will increase the need for services;

B. Once this article is in force, the development charge applicable to a development as determined under this article shall apply without regard to the services required or used by any individual development.

Section 20 complaints entitle the complainant to a hearing on the interpretation of the DC By-law, and not the validity of the By-law itself; therefore, challenging the City's authority to define "development" and impose development charges on individual properties that do not increase the need for services is not a basis for a section 20 complaint.

Based on the interpretation of the DC By-law, it is the opinion of staff that this structure constitutes a development, is not exempt as an industrial use, and therefore the development charges were correctly applied.

Conclusion

For reasons discussed above, staff is of the opinion that the City's Development Charges By-law were applied correctly and there was no error in the determination of applicable Development Charges. Staff recommends that the complaint be dismissed.

CONTACT

Casey Brendon, Director, Revenue Services Division, Telephone: 416-392-8065, casey.brendon@toronto.ca

John Longarini, Manager, Operational Support, Revenue Services Division, Telephone: 416-395-0125, john.longarini@toronto.ca

SIGNATURE

Heather Taylor
Chief Financial Officer and Treasurer

ATTACHMENTS

Attachment 1: Complaint letter from Cedar Brae Golf Club dated April 23, 2021

Attachment 2: Letter to appeal from Cedar Brae Golf Club dated September 7, 2021

Attachment 1: Complaint letter from Cedar Brae Golf Club dated April 23, 2021

April 23, 2021



Office of the City Clerk
100 Queen St W 1st Floor
Toronto, ON
M5H 2N2
clerk@toronto.ca

Dear Sir/Madame,

RE: Development Charge Calculation Complaint

As per the outline stated on the website in regards to Development Charge Calculation Inquiries and Complaints, Cedar Brae Golf Club is proceeding to STEP 2 of the outline as no resolution was achieved under Step 1.

- *The Complaint*

This complaint was previously made by Cedar Brae Golf Club to the City of Toronto through its Building Department representatives concerning the imposing of a development charge following the application of the club for a building permit to enable it to construct a storage building on club property at 55 Mac Frost Way. The club is now directing the complaint to the City Clerk.

- *Relief Sought*

Reducing the development charge and the park levy imposed on Cedar Brae Golf Club and repayment to the club of \$22,430.37, representing the total of both charges.

- *Background*

Following receipt of the club's application for a building permit to enable the construction of a seasonal storage building on its property, a copy of which is attached and marked A, the City of Toronto Building Dept issued a document dated 20 Jan 21 giving instructions for payment of various fees and charges, including a development charge of \$21,797.57, a copy of which is attached and marked B.

By letter dated 5 Feb 21, the club requested the Building Department review the decision of the department, which included an assessment of the development charge referred to above. The club initially thought there must have been a mistake as the amount of the imposed charge exceeded the expected cost of construction of the building.

55 Mac Frost Way, Toronto, ON M1X 1N6
T. 416.293.4161

Club representatives then met with Building Department officials to discuss and try to understand the reasons for the charges. The club representatives put forward the club position that there should not be a development charge, but in any event it was too high. As a result, at least as far as the club was concerned, there was no resolution in that the department continued to take the position that the whole of the development charge and the park levy would have to be paid by the club. Subsequently a lawyer representing the club wrote to the Building Department on 10 March 21, to formally register the club's complaint concerning the imposition of the development charges, putting forward the club's positions.

After receiving a response from the Deputy Chief Building Official dated 25 March 21 advising the department was not changing its position, the club proceeded to obtain a building permit for the construction of its seasonal storage building by paying the development charges and the park levy under protest. On 1 April 21 the club's lawyer followed up the previous correspondence with the Building Department, to provide further clarification concerning the club's position. The Deputy Chief Building Official responded, repeating the previous position of the building department, inviting the club to make a formal complaint, which the club had already done, but is now doing again.

As noted above, the club complains that in imposing a development charge and a park levy on the club in respect to its application for a building permit, there was an error in the application of the city's development charge by-law.

- *Position of Cedar Brae Golf Club re Development Charges*

The club contends the right of the city to impose development charges on a property owner seeking a building permit requires that the structure for which the permit is requested is part of a "development" when the word is given its plain and ordinary meaning.

Chapter 27, Section 2 (1) of the Ontario Development Charges Act provides "The council of a municipality may by by-law impose development charges against land to pay for increased capital costs required because of increased needs for services arising from development of the area to which the by-law applies."

Pursuant to the power devolved to it under the Development Charges Act, the City of Toronto enacted a Development Charges By-Law which provides that "Development Charges shall be imposed on all land, buildings or structures that are developed if the development requires ... the issuing of any permit under the Building Code Act in relation to a building or structure ..."

Development charges are simply a form of taxation.

Any legislation on the part of the province purporting to devolve taxing power to municipalities must be formulated in "plain and unmistakable" terms. It was incumbent on the province of Ontario, therefore, if it intended that all applications for building permits, for example, would amount to "development" and thereby enable the city to impose development charges on all such developments, it would have to have done so in "plain and unmistakable terms".

In providing such a taxing power, which it did in Paragraph 2 (1) of the Development Charges Act, without defining the term "development", the legislature did not devolve unlimited taxing power to

municipalities, including the City of Toronto but only the power to impose taxes or charges to the extent the word "development" is given its "plain and ordinary" meaning. Thus, when the city proceeded in its by-law to define that term to include all applications for building permits, the city purported to expand that term to include all applications that were not made for "development" within the plain and ordinary meaning of that term.

The club submits, therefore that because of the limitations on such devolved taxing power, the term "development" in the city by-law can only be given its "plain and ordinary" meaning.

- *Plain and Ordinary Meaning of "development"*

Although interpreting the plain and ordinary meaning of "development" does not require external assistance, it is useful to observe that the city, in describing development charges on its website has adopted the plain and ordinary meaning when it states, by way of explanation for such charges: "Development charges are fees collected from developers at the time a building permit (is applied for?) to help pay for the cost of infrastructure required to provide municipal services to new development, such as roads, transit, water and sewer infrastructure, community centres and fire and police facilities."

There are many other examples of the plain and ordinary meaning of property development, but all involve the profit motive. Collin's dictionary defines property development is "the business of buying land and buildings and then making improvements to them so that their selling price exceeds the price paid for them".

In any case, whatever the plain meaning may be, it is clear that it does not go so far as to include a stand alone seasonal storage building at a golf club.

That being the case, the club submits there was an error in the application of the city's development charge by-law in that no development charge should have been imposed in respect of the obtaining of a building permit for the subject storage building.

- *No increased need for municipal services*

There is a further limitation on the devolution of this taxing power. The Development Charges Act devolves power to municipalities to impose development charges when the municipality has increased needs for services arising from development, but not when a building does not create such increased needs. Nonetheless, as noted above, the city on its own website described development charges as "... fees collected from developers at the time a building permit (is applied for?) to help pay for the cost of infrastructure required to provide municipal services to new development, such as roads, transit, water and sewer infrastructure, community centres and fire and police facilities."

The club has no objection to development charges being imposed on a new development to help pay for the cost of infrastructure required to provide municipal services to new development, such as roads, transit, water and sewer infrastructure, community centres and fire and police facilities. However, the club objects to such charges being imposed on the club for its seasonal storage building, which will require no additional infrastructure costs such as those described above, nor any other such additional costs.

Further, the club submits the City By-law, in purporting to impose development charges on all applicants for building permits, regardless of the extent to which they may create a need for additional infrastructure, has exceeded the taxing authority devolved to it in that the charges so imposed must help pay for the cost of infrastructure required to provide municipal services to new development. The purported extension in the case of the club's building stretches well beyond the city's taxing power.

- *Portions of the Toronto Development Charges By-Law are Ultra Vires the City of Toronto*

As the province in the Development Charges Act cannot devolve taxing power to municipalities unless it does so in clear and unmistakable terms, S.2(1) is limited to giving power to municipalities to impose charges to pay for increased capital costs required because of increased needs for services arising from "development" of the area to which the by-law applies.

Since the province did not define "development", it is not open to the city to put its own meaning on the word. Rather, it can only be given its plain and ordinary meaning. Thus, to the extent the by-law purports to place a more expansive meaning on the word, that portion of the by-law is ultra vires the city.

In other words, the club submits that from a review of the provisions involved, including the Development Charges Act and City of Toronto By-Law 515, the city had no right to define "development" in its by-law so as to establish what activities would permit it to "impose development charges against land". Nor did it have the right to extend its taxing power to enable it to impose development charges on buildings that do not increase the need for services.

- *Alternatively, the seasonal storage building proposed by the club is exempt from development charges as an "Industrial Use"*

When first considering what basis the city could possibly have for imposing a development charge related to its proposed storage building, the club noted that "self storage facilities" was one of the specific uses included among the "Industrial Uses" exempted from the imposition of such charges in the city's development charges by-law. The club noted its proposed use, when compared to that of a "self storage facility", would be equally "industrial". Further, the club observed a self storage facility, which enjoys its status because of the by-law definition, would be more likely than the club's building to add to the city's future infrastructure expense. On that basis, the club's representatives submitted its building should be considered as equivalent to a self storage facility as its proposed use is to permit club members to store their golf clubs in the building during the golf season. Further, like a purpose built self storage facility, the club charges for this right as part of the annual dues of members.

The club submits, therefore, that its building should be exempt from Development Charges as it falls generally within the description of Self Storage Facilities, a use that is exempt from such charges as an Industrial Use as per city by-law 515.

- *Development Charges Summary*

The city by-law is limited to imposing charges to pay for increased capital costs required because of increased service needs for services arising from "development", within the plain meaning of that word, which, the club submits cannot reasonably include a seasonal storage building on a golf club.

As the club has submitted, its application for a building permit was to construct a storage building, not to create new development which would create increased needs for municipal services.

In both respects, therefore, these portions of the city Development Charges by-law are ultra vires the city and cannot be enforced. Accordingly the club submits the city should repay the amount collected in development charges.

Alternatively, the club submits its proposed building should be exempt from development charges as an "Industrial Use" as per the city by-law.

- *The Park Levy*

On its website describing Parks Levy fees, the city states "In new developments, developers & builders will be required to either set aside a certain amount of land for parkland (parkland dedication) or in some circumstances, they may pay a fee in lieu of this." In the case of Cedar Brae Golf Club, the levy or fee was \$600 plus. This description suggests such a setting aside of land or payment of a fee requires new developments and that the persons required to set aside or pay would be developers and builders.

In the context of this description, the club states its seasonal storage building cannot fairly be understood as a new development and nor is the club a developer or builder in that context. Accordingly the club further submits that the city should not impose such a charge on the club and it should be repaid.

In summary, the club complains that in imposing a development charge and a park levy on the club in respect to its application for a building permit, there was an error in the application of the city's development charge by-law, and that the amounts wrongly imposed and paid in respect of such charges should be repaid to Cedar Brae Golf Club.

We look forward to being advised further as per the following; "Corporate Finance will acknowledge receipt of the complaint within five business days, initiate an investigation and provide a written response within four weeks of acknowledgement of the complaint. As part of the investigation, Corporate Finance will make a determination as to whether it is a complaint that meets the requirements of section 20 of the Ontario Development Charges Act, 1997, c. 27, s. 20, which entitles the applicant to certain procedural rights under the Act, re-iterated in excerpts of the Act above".

Kind Regards,



Tony Cheng
President



Martin Piche
General Manager/COO

Appendix A

Application for a Permit to Construct or Demolish

This form is authorized under subsection 8(1.1) of the Building Code Act.

For use by Principal Authority			
Application number:		Permit number (if different):	
Date received:		Roll number:	
Application submitted to: City of Toronto For enquiries dial 311 From outside the City of Toronto (416) 392-CITY (2489)			
District Offices: <input type="checkbox"/> North York <input type="checkbox"/> Toronto and East York <input checked="" type="checkbox"/> Scarborough <input type="checkbox"/> Etobicoke York			
A. Project Information			
Building number, street name 55 Mac Froot Way		Unit number	Lot/ton.
Municipality Toronto	Postal code M1X 1N6	Plan number/other description	
Project value est. \$ 20,000.00	Area of work (m ²) 49.20		
B. Purpose of application			
<input type="checkbox"/> New construction <input type="checkbox"/> Addition to an existing building <input checked="" type="checkbox"/> Alteration/repair <input type="checkbox"/> Demolition <input type="checkbox"/> Conditional Permit			
Proposed use of building No Change in Current use		Current use of building No Change in Current use	
Description of proposed work Building		Is it a multiple residential application? If Yes attach, Schedule A <input type="checkbox"/> ~ <input type="checkbox"/> ~	
New Detached Storage Area			
C. Applicant			
Applicant is: <input type="checkbox"/> Owner or		<input type="checkbox"/> Authorized agent of owner	
Last name Lai	First name Yu Ching	Corporation or partnership YCL Structural Designs Ltd.	
Street address 200 Consumers Road		Unit number 512	Lot/ton.
Municipality Toronto	Postal code M2J 4R4	Province ON	E-mail harshiba@YCLStructuralDesigns.ca
Telephone number (416) 628-5432 Business	Fax	Cell number	
D. Owner (if different from applicant)			
Last name Elliott	First name Brad	Corporation or partnership	
Street address 55 Mac Froot Way		Unit number	Lot/ton.
Municipality Toronto	Postal code M1X 1N6	Province	E-mail JWburton@gmail.com
Telephone number Home	Fax	Cell number (416) 318-0471	
E. Builder (optional)			
Last name	First name	Corporation or partnership (if applicable)	
Street address		Unit number	Lot/ton.
Municipality	Postal code	Province	E-mail
Telephone number Business	Fax	Cell number	
F. Tarrion Warranty Corporation (Ontario New Home Warranty Program)			
i. Is proposed construction for a new home as defined in the Ontario New Home Warranties Plan Act? If no, go to section G.		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
ii. Is registration required under the Ontario New Home Warranties Plan Act?		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
iii. If yes to (ii) provide registration number(s): _____			
G. Required Schedules			
i) Attach Schedule 1 for each individual who reviews and takes responsibility for design activities.			
ii) Attach Schedule 2 where application is to construct on-site, install or repair a sewage system.			
H. Completeness and compliance with applicable law			
i) This application meets all the requirements of clauses 1.3.1.3 (5) (a) to (d) of Division C of the Building Code (the application is made in the correct form and by the owner or authorized agent, all applicable fields have been completed on the application and required schedules, and all required schedules are submitted).		<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Payment has been made of all fees that are required, under the applicable by-law, resolution or regulation made under clause 7(1)(c) of the Building Code Act, 1992, to be paid when the application is made.		<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
ii) This application is accompanied by the plans and specifications prescribed by the applicable by-law, resolution or regulation made under clause 7(1)(b) of the Building Code Act, 1992.		<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
iii) This application is accompanied by the information and documents prescribed by the applicable by-law, resolution or regulation made under clause 7(1)(b) of the Building Code Act, 1992 which enable the chief building official to determine whether the proposed building, construction or demolition will contravene any applicable law.		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
iv) The proposed building, construction or demolition will not contravene any applicable law.		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
I. Declaration of applicant			
I, <u>YU CHING LAI</u> certify that:		(print name)	
1. The information contained in this application, attached schedules, attached plans and specifications, and other attached documentation is true to the best of my knowledge.			
2. I have authority to bind the corporation or partnership (if applicable).			
11/18/20	Yu Ching Lai		<small>Digitally signed by Yu Ching Lai DN: cn=Yu Ching Lai, o=</small>
Date	Signature of applicant		

Personal information contained in this form and schedules is collected under the authority of subsection 8(1.1) of the Building Code Act, 1992, and will be used in the administration and enforcement of the Building Code Act, 1992. Questions about the collection of personal information may be addressed to: a) the Chief Building Official of the municipality or upper-tier municipality to which this application is being made, or, b) the Inspector having the powers and duties of a chief building official in relation to sewage systems or plumbing for an upper-tier municipality, board of health or conservation authority to whom this application is made, or, c) Director, Building and Development Branch, Ministry of Municipal Affairs and Housing 777 Bay St., 2nd Floor, Toronto, M5G 2E5 (416) 565-0600.



Instructions for Wire Payment or Electronic Funds Transfer (EFT)

1. Review Section A and Section B below and once you've confirmed the procedure, please send a wire transfer (EFT) to The City of Toronto, in the amount of: **\$23,054.87**

Folder number:	20-220251 Bid BA	Date:	January 20, 2021
Address:	55 Mac Frost Way		
Toronto Building Contact:	Sean Fitzpatrick, Manager Customer Service/Cindy Johnston		
Outstanding Fees	Fee type	Amount	
	Park Levy		\$632.40
	EDC		\$624.90
	DC		\$21,797.57
	TOTAL		\$23,054.87

2. For easy tracking, please indicate address and folder number on all email correspondence. Please send the payment advisory received from your bank to the Toronto Building Contact(s) listed above, once funds have been transferred. Ensure you include the payee information for the receipt; this will be required in order to finalize the payment.
3. Toronto Building will update the system with your payment information as soon as it is confirmed that the City of Toronto has received the payment.

Section A - Information Required for Wire Payment/EFT:

The information noted below is required in connection with the transfer of payments to the City by either Wire Payment or Electronic Funds Transfer (EFT).

All payments are required to be in Canadian Dollars (CAD)

Name of Municipality:	The City of Toronto
Address:	55 John Street, 14th Floor, Metro Hall, Toronto, ON M5V 3C6 Funds Management Unit
Details of Bank Account Funds are to be Deposited to:	Wire Receipts
Name of Financial Institution:	Royal Bank of Canada
Branch (full address):	Main Branch – Toronto 200 Bay Street, Main Floor Toronto, Ontario, M5J 2J5
Telephone Number:	(416) 974-8475
Type of Account:	Deposit

Bank Number:	003
Transit Number:	00002
Bank Account Number:	128-477-7
BIC/SWIFT/Sort Code: (International)	ROYCAT2
ABA Bank Routing Number (USA)	21000021

If you have any questions about the above requirements, please call:

Mirette Bestawros at 416-397-7271 or Uday Akhiani at 416-392-5180

Please Note:

Once the transfer is completed, please forward the remittance advice to Incomingwire@toronto.ca and your Toronto Building Contact with the following information to allow us to trace the payment:

- City of Toronto Invoice # that you are paying or reference #
- City of Toronto contact (Full Name, Phone Number and Division/Department)
- Your Organization's Name, Contact Name and Phone Number if we need to follow up.

Section B - Frequently Asked Questions

1. **Is there any procedure beyond the instructions above that I should be following before I make the payment?**
No. The EFT instructions above contains all the details that your bank needs.
2. **How can I make the EFT?**
Please contact your bank for instructions on how to make EFT and provide your bank with the City of Toronto's bank account information from the EFT instructions above.
3. **Do I have to go to the bank or I can do it online?**
You can do online if your online banking access has been set up for EFT/Wire transfer function. Please contact your bank for how to make an EFT to City of Toronto. The accounts details is in the EFT instructions above.
4. **I have a certified cheque already. Can I deposit it to City of Toronto?**
You can bring the certified cheque to your bank and ask them to deposit directly to the City's EFT account.
5. **Which method should I choose? Wire transfer or EFT?**
Please contact your bank which method is available and more cost effective for you.
6. **When can I transfer the funds? Can I transfer the EFT now?**
Toronto Building will confirm to you that we're ready to accept the wire transfer. Once we've confirmed to you that we're ready to accept the transfer, you may proceed at any time. **DO NOT SEND** a wire transfer without receiving prior notice to do so from Toronto Building.
7. **Who is the beneficiary of the funds?**
City of Toronto
8. **Can I do (Interac) email transfer instead of EFT?**

No. City of Toronto do not currently accept an email transfer.

9. My bank is asking for a reference number. What should they put?

The folder number provided by City of Toronto (see Section A).

10. Are there any fees for the wire transfer or EFT? Who pays for it?

Please contact your bank. You are responsible for paying any applicable wire transfer fees or EFT fees that your bank will charge you.

11. When will the funds be in City of Toronto's account once it is confirmed by my bank it has been transferred?

It depends on your bank and City of Toronto's bank. It is usually within 1 business day.

12. Once the funds have been confirmed to be sent by my bank, what do I need to do?

Please email the remittance advice from your bank to your City of Toronto contact (see Section A).

13. When will my permit be issued after the funds have been transferred?

If your permit is ready for issuance, the City of Toronto will issue the permit as soon as it is confirmed that the funds are in the City's bank account.

Payment of fee doesn't always result in issuance of a permit. On larger applications, for example, the EFT could be for the initial permit and payment will allow the application to proceed to plan review.

14. Can you send us the receipt since funds has been transferred?

The receipt will be generated and sent to you by email once the transfer has been confirmed and our system has been updated.

15. Is HST included in the total amount?

There is no HST on building permits or planning applications.

16. Can I make one payment for different addresses?

Yes, just make sure you include all folder numbers on your correspondence and on the wire transfer

17. Can we drop off a cheque in one of the City's location for the payment?

The City Hall and Civic Centres are currently closed to the public and we are not accepting cheques at this time.

18. Can we use credit card to make partial or full payment?

Credit cards can be used online or by phone to make full or partial payments of up to \$20,000 per project.

19. Can DC educational charge be paid with Toronto building permit in one EFT transfer or

Payments can be combined in one EFT. Please ensure you confirm the amount(s) owing prior to arranging for your EFT.

20. MRDD is not required to be paid because the project was subject to SPA, can we deduct

Yes. Please confirm the amount(s) owing prior to arranging for your EFT.

21 Why do I need to send the remittance to Toronto Building?

The City receives hundreds of EFT per day. It will help us to locate and confirm your payment quickly.

Attachment 2: Letter to appeal from Cedar Brae Golf Club dated September 7, 2021

September 7, 2021

Andrew Flynn
Office of the Controller
Metro Hall, 14th Floor
55 John Street
Toronto, Ontario
M5V 3C6



Dear Mr. Flynn,

**RE: Development Charges Complaint – 55 Mac Frost Way
Building Permit Application No.: 20 220251 BLD 00 BA**

This letter responds to your correspondence of July 28, 2021, which was received at our offices on August 4, 2021.

You have advised that if we are not satisfied with the outcome of the review carried out in response to our letter of April 23, 2021, we can request a hearing by the City's Executive Committee pursuant to Section 20 of the Development Charges Act. Please accept this letter as our request for such a hearing.

Please indicate the times lines of such hearing and the requirements for the opportunity for the complainant, Cedar Brae Golf Club, to make representations at the hearing.

As you are aware, your response to our earlier request for a review dealt only with our submission that the storage facility constructed at the club was similar in some respects to a "self-storage" facility, defined as an "industrial use" and therefore exempt from development charges under the by-law. We continue to consider the use of the club storage building to be just as "industrial" as a "self-storage" facility, but we note your response did not deal with our other submissions, which in our view demonstrated one or more errors in the application of the development charge by-law.

We look forward to your advice concerning the time and place of the Executive Committee hearing.

Kind Regards,

A handwritten signature in black ink, appearing to read "M. Piche", is written over a light blue horizontal line.

Martin Piche
General Manage/COO

c.c. Tony Cheng, President, Cedar Brae Golf Club
Bruce MacDougall, Solicitor, Cedar Brae Golf Club
Rob Robinson, Solicitor, City of Toronto
Will Johnston, Chief Building Official and Executive Director, City of Toronto