

APPENDIX A: Overview of Municipal Business Incentives in Ontario

Sault Ste. Marie

- Community Improvement Plan – Industrial
 - CIP project area includes all vacant and occupied industrial land within Sault Ste. Marie.
 - Municipal Tax Increment Rebate (MTIR)
 - Incremental rebate for up to three years
 - Grant of up to 100% of the incremental increase in the municipal portion of the property taxes for up to three years resulting from the development, rehabilitation and reassessment of lands and buildings within the Project Area.
 - Targeted towards the development or redevelopment of the industrial sites identified in the Industrial CIP area
 - These properties may also be eligible for tax cancellation under the Ontario Brownfield Tax Incentives Program (BFTIP)
 - A minimum total project investment of \$1 million is required and must create new/protect existing jobs (excluding construction jobs)

North Bay

- Community Improvement Plans
 - Airport CIP (aimed at strengthening aerospace industry)
 - Municipal Fee Rebate Program (max. \$250,000)
 - Tax Assistance Program – TIF 100% of the incremental increase in the municipal property taxes for up to three years
 - Landfill Tipping Fee Reduction
 - Brownfield CIP
 - Environmental Study Grant Program
 - Municipal Fee Rebate Program (max. \$250,000)
 - Tax Incentive Financing (TIF) – 100% of the incremental increase in municipal property taxes for up to three years
 - Ontario Brownfield Tax Incentive Program
 - Downtown CIP (applies to Downtown Improvement Area)
 - Renovation Study Grant Program (50%/\$2,500)
 - Facade Improvement Grant Program (50%/\$15,000)
 - Rehabilitation and Redevelopment Loan Program (interest free for five years, max. \$50,000)
 - TIF – 100% of the incremental increase in municipal property taxes for up to 10 years.

- Municipal Fee Rebate – Refund of fees (max. \$250,000)
- Exemption from parking requirements
- Expedited Permitting Development Application Review Team (DART)
 - Made up of staff from all City departments involved in the development approval process
 - Other agencies participate as required (Hydro, MTO, Conservation Authority, etc.)
 - Meets bi-weekly

Thunder Bay

- Community Improvement Plan – Core Area Renewal Program (CARP)
 - Tax Increment Based Grant
 - Rebates any increase in municipal taxes that results from significant improvement to buildings until the value of the work is reached
 - Facade Loan Program
 - Provides an interest free loan of up to 50% of the value of the work to a max. of \$15,000 (per unit in a building) over 10 years
 - Planning & Building Fee Grant
 - Rebates any application fees paid by property owners or tenants for building permits or planning approvals, for properties in the downtown community plan areas

Timmins

- Community Improvement Plan – Town Centres
 - Tax Increment Grant – Rebate of municipal tax increase to properties that have undergone significant property rehabilitation, redevelopment or other significant building improvements (min. investment of \$500,000) over five years
 - Tipping Fee Grant (25% up to \$50,000/property)
 - Municipal Fee Rebate (for development/rehabilitation in prescribed areas)
 - Facade Improvement Grant (max. \$15,000)
 - Feasibility Study Grant (max. \$5,000)
 - Energy Efficiency Grant (max. \$15,000)
 - Building Code upgrades for Accessibility; Upper Storey Residential Conversion; other (max. \$15,000)

Barrie

- Community Improvement Plans
 - Downtown Barrie CIP
 - Tax Increment Grant – Rehabilitation work resulting in a minimum assessment increase of \$100,000 (over five years)
 - Application, Permit and Special Fees Grant
 - Adaptive Re-use and Upgrade Program
 - Encourage upgrade/conversion of un-used/underutilized space for the creation of office/commercial space or artists/artisans' studios (max. loan of \$25,000/building)
 - Facade and Signage Loan Program
 - Max. loan of \$25,000/building
 - Georgian College Neighbourhood Strategy CIP
 - Tax Increment Based Grant – Multi-residential development/rehabilitation resulting in minimum assessment increase of \$100,000 (over five years)
 - Application, Permit and Special Fee Grant
 - Allandale Centre CIP
 - Tax Increment Based Grant – Commercial and residential development resulting in minimum assessment increase of \$100,000 (over five years)
 - Application, Permit and Special Fee Grant
 - Facade Improvement Loan
 - 50% of costs to a max. of \$30,000 for facade improvement and \$5,000 for removal/replacement of signage
 - Renovation Loan
 - 50% of the costs of rehabilitation of the land to a max of \$25,000

Hamilton

- Community Improvement Plans
 - LEEDing the Way CIP
 - Intended to encourage sustainable building practices
 - Eligible projects may receive a rebate of up to 75% of municipal tax increase
 - Not to exceed costs specifically associated with attaining LEED certification
 - Payable over a period of up to five years

- Downtown CIP
 - Commercial Property Improvement Grant (CPIG)
 - Façade improvement grant of up to \$20,000
 - Hamilton Downtown Property Improvement Grant Program
 - Tax Increment Equivalent Grant for the development/renovation of residential and/or commercial land/buildings in the downtown.
 - The five year grant is the equivalent 100% of the tax increase in year 1, 80% in year 2, 60% in year 3, 40% in year 4, and 20% in year 5.
 - Hamilton Downtown Multi-Residential Property Investment Program
 - Open to developments in the downtown that convert existing commercial space into residential units, renovate existing residential units, or create new residential units.
 - The City provides an interest free loan calculated on the basis of 25% of the construction budget.
 - Hamilton Downtown Office Tenancy Assistance Program (OTAP)
 - Low interest loan to building owners or tenants to support eligible leasehold improvements to office buildings located in Downtown Hamilton.
 - The amount of the loan depends on the square footage of the office space to a maximum of \$450,000.
 - The maximum loan term is the term of the lease and/or shall not exceed five years from the date of the final advance.
- Environmental Remediation and Site Enhancement (ERASE) CIP
 - Study Grant
 - Grant from the City for up to 50% of the cost of a Phase II and/or Phase III Environmental Site Assessment to a maximum of \$15,000/study and \$20,000/property.
 - Redevelopment Grant
 - Grant to assist with the costs of environmental remediation, studies, demolition and site preparation.
 - Grant is calculated based on 80% of the increase in the municipal portion of property taxes and is paid on an annual basis for up to 10 years.

- Hamilton Downtown/West Harbourfront Remediation Loan Program
 - Loan program aimed at stimulating residential and/or commercial development/redevelopment on properties requiring remediation.
 - Low interest loan equal to 80% of the cost of remediating a property to a maximum of \$400,000 per property/project.
- Development Charge Reduction
 - Projects approved under the ERASE RGP, may also apply the costs of environmental remediation against the development charges.
- Development Charge Deferral
 - Deferrals are available to all non-residential developments, apartment developments, and residential facility improvements for up to five years.
 - Deferral is effected through an agreement which must be registered on title at the owner's expense and is subject to interest charges and administration fees.

Kitchener

- Community Improvement Plans
 - Downtown CIP
 - Façade Grant Program (50% OR \$10,000 per storefront)
 - Grants in lieu of building fees (fees are paid upfront and refunded after completion and inspection of project)
 - Brownfields CIP (in partnership with Waterloo Region)
 - Environmental Site Assessment grants (50%)
 - Regional Development Charge reduction
 - Joint TIEG
- Heritage Funding
 - For the preservation of properties designated under the Ontario Heritage Act
 - 50% to a max of \$5,000
- Economic Development Investment Fund
 - \$110 million aimed at growing existing businesses, helping new and small take the next step and promoting the city's competitive advantages
 - Created after an extensive public consultation process and funded through a 10-year levy

- \$1 million devoted to downtown residential intensification – Upper Storey Program incents developers to convert upper floors of downtown commercial buildings into apartments
- \$12 million set aside industrial employment lands solutions
- \$36 million used to establish an Education and Knowledge Creation Cluster in the downtown core in partnership with area universities (Waterloo and Wilfrid Laurier)
 - UW Downtown Health Sciences Campus – includes School of Pharmacy
 - WLU School of Social Work
 - McMaster DeGroote School of Medicine – Waterloo Campus

Woodstock

- Site plan approvals can be achieved in as little as two weeks
- One of the lowest tipping fees in Ontario
- No annual stormwater management fees on industrials lands
- No parkland dedication fees on industrial construction
- Building Fee Cap
 - Recently approved three year cap on building fees
 - Fees are to be capped at \$25,000 for industrial buildings not exceeding 500,000 sq. ft.

Toronto

- Community Improvement Plan – Imagination, Manufacturing, Innovation, Technology (IMIT) Grant
 - Eligible sectors include biomedical, creative, ICT, manufacturing, and tourism
 - TIEG Grant – Eligible development may benefit from a grant of up to 60% of the increase in municipal taxes attributable to eligible new commercial and industrial construction over a 10-year period
 - Supports new building construction and building expansion in targeted sectors and areas across the city
 - Minimum construction value of \$1 million
- Gold Star Service
 - Case management approach for strategic industrial and office developments

- Water Capacity Buy Back Program
 - City will buy back water capacity freed up by participants who have reduced water use in their operations
- Eco-Roof Incentive Program
 - Green roof projects may receive \$50/sq. metre up to a maximum of \$100,000
 - Cool roof projects may receive \$2-5/sq. metre up to a maximum of \$50,000

London

- Community Improvement Plans
 - Downtown and Old East Village
 - Facade Improvement Loan Program – 50% of costs up to \$25,000 paid upon completion and inspection
 - Upgrade to Building Code Loan Program – 50% of costs up to \$50,000 for upgrades related to fire codes, residential conversion, accessibility, etc.
 - Municipal Development Charge Exemptions
 - Tax Increment Grant – Phases in tax increase over 10 years
 - Heritage Building Assessment/Condition Grant Program – 50% of eligible consulting fees up to \$5,000 to bring Heritage properties into conformity with London's property standards
 - Heritage Building Improvement Grant Program
 - Brownfields
 - Contamination Assessment Study Grant – Phase II Environmental Site Assessments (max. \$10,000)
 - Property Tax Assistance Program (only applies to Brownfields) – Cancellation of 25% of current property taxes for up to three years during which rehabilitation and development activity is taking place.
 - Development Charge Rebate Program – 50% of Development Charge rebated back upon completion and final inspection of project.
 - Tax Increment Equivalent Grant Program – 100% of municipal property tax increase over three years.

Ottawa

- Community Improvement Plan – Brownfields
 - Rehabilitation Grant Program – TIEG
 - Property tax rebate equal to 50% of the municipal portion of the increase in property taxes resulting from the redevelopment
 - Payable over 10 years in priority areas and five years in non-priority areas
 - Property Tax Assistance Program
 - Cancels the municipal and education property tax increase after remediation/risk assessment or redevelopment for three years
 - Environmental Site Assessment Grant Program
 - \$15,000 per study
 - Two studies per property
 - \$25,000 per property
 - Payable as a cheque from the City once study is complete
 - Project Feasibility Study Grant Program
 - 50% of feasibility study costs to a max. of \$5,000
 - Building Permit Fee Grant Program
 - 30% of building permit fees for approved rehabilitation projects