

VERSION FOR PUBLIC CONSULTATION

PREPARED BY HEMSON FOR THE TOWNSHIP OF TAY

# BUILDING PERMIT AND PLANNING APPLICATION FEES REVIEW

September 23, 2026



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# EXECUTIVE SUMMARY

Municipalities in Ontario are responsible for ensuring that the delivery of local services is undertaken in accordance with the requirements of Provincial legislation. The Township of Tay offers a broad range of building and development application services with associated fees that municipalities are permitted to charge to offset the cost of providing services. The Township has levied such fees for many years; however, the Township has not reviewed the fees for at least five years and the fees have not been regularly updated to account for the effects of inflation.

This report establishes the full cost of providing services in the Township of Tay and calculates appropriate fee rates for recovering those costs. The review is focused on the fees imposed under the *Building Code Act*, the *Planning Act*, and the *Municipal Act*. The analysis considers the average annual cost over a 5-year period from 2026-2030 with the analysis represented in constant 2026 dollars. This study will be used to support the passage of a new fees bylaw for the services considered under this scope of work.

Fee benchmarking has been used to supplement the cost analysis. While the review consisted of extensive research of all municipalities in Simcoe County, the municipalities included in this report are scoped specifically on those surrounding Tay Township.

## A. FEES REVIEWED

This report addresses certain fees contained within several bylaws which identify the fees and charges to be collected by the Township with respect to Building and Planning. The table below summarizes the fee categories that are considered in this report.

| Fee Category within Development Services                           | Total Number of Fees Reviewed |
|--------------------------------------------------------------------|-------------------------------|
| By-law 2025-11 – Building (including Administrative Building Fees) | 91                            |
| By-law 2025-11 – Planning                                          | 44                            |
| <b>Total Number of Fees Reviewed</b>                               | <b>135</b>                    |

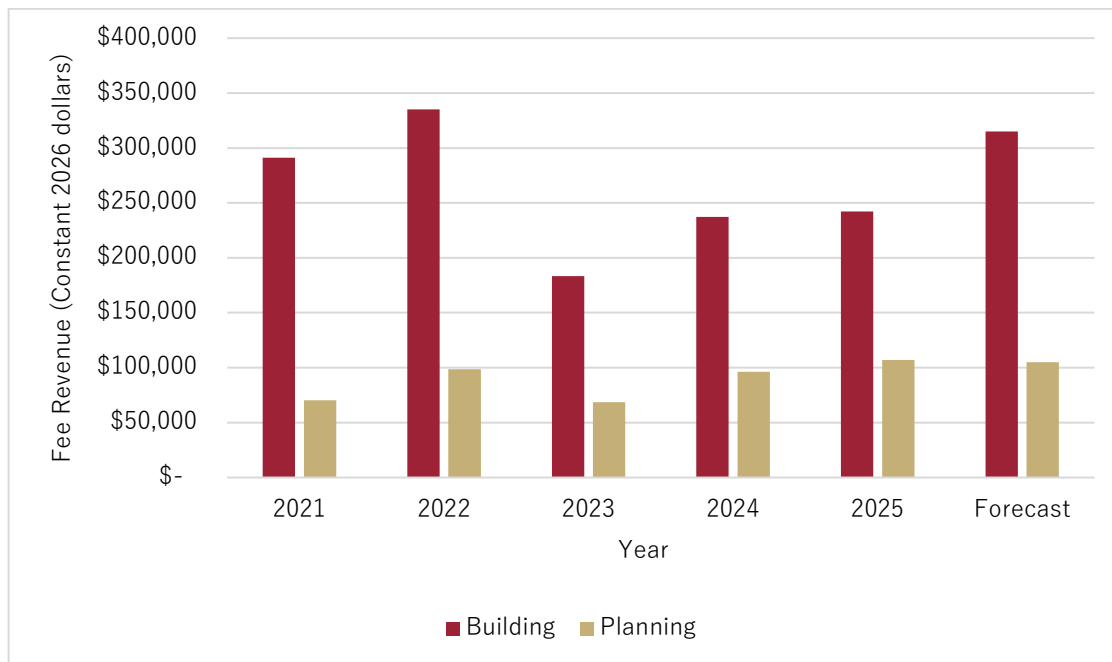
## B. COST OF SERVICE ANALYSIS

It is considered best practice to calculate the full cost of providing a service when determining the basis for setting user fees. This report presents an analysis of the direct and indirect costs of delivering development application review services in the Township of Tay. Of the total cost of providing services, a significant share of costs can be attributed to payroll activities which would translate directly to the personnel delivering the services. The

table below provides a summary of the total costs of each division's involvement in the various applications and fee categories. In total, about \$581,700 (or 63 percent) can be considered application related and a payroll related direct cost. In addition to payroll expenditures, the total cost of service is comprised of the indirect costs, reserve fund provisions for building code services, and other supporting operating costs.

| Cost Type                     | Building       | Planning       | Total          |
|-------------------------------|----------------|----------------|----------------|
| Payroll                       | \$296.6        | \$285.1        | <b>\$581.7</b> |
| Space                         | \$7.9          | \$6.0          | <b>\$13.9</b>  |
| Operating/Capital             | \$82.8         | \$81.6         | <b>\$164.3</b> |
| Indirect (Corporate Overhead) | \$64.2         | \$89.1         | <b>\$153.3</b> |
| Reserve Fund                  | \$15.0         | \$0.0          | <b>\$15.0</b>  |
| <b>Total (in \$000s)</b>      | <b>\$466.4</b> | <b>\$461.8</b> | <b>\$928.2</b> |

In relation to the fees being considered in this report, the average annual fee revenue has fluctuated over the last five years. The revenue projections for each division are generally in line with the historical five-year revenue trend. The anticipated average annual revenue from the building and planning divisions for the review period (2026-2030) totals about \$420,000, as follows:



The table below illustrates the variance between costs and revenues and demonstrates that the variance is not uniform by service area/division. The table shows that the average annual costs exceed the anticipated revenues over the five-year planning period (2026-2030) for Building and Planning services.

| Service Area             | Costs (Direct and Indirect) | Projected Revenues | Variance (\$)    | Variance (%) |
|--------------------------|-----------------------------|--------------------|------------------|--------------|
| Building                 | \$466.4                     | \$315.0            | (\$151.4)        | -32%         |
| Planning                 | \$461.8                     | \$105.1            | (\$356.7)        | -77%         |
| <b>Total (in \$000s)</b> | <b>\$928.2</b>              | <b>\$420.1</b>     | <b>(\$508.1)</b> | <b>-55%</b>  |

*Note: Costs and revenues are in 2026\$. Projected revenues are under current rates*

## C. ADDITIONAL FEES AND FEE STRUCTURE CHANGES FOR CONSIDERATIONS

In a number of cases, it is recommended that the Township consider new fee rates where substantial work is being undertaken for which a fee is not being charged or based on fees commonly charged in other municipalities. The table below provides a high-level summary of the new fees proposed as well as other administrative or structure changes.

| Service Area    | Description of Change                                                                                                                                                                                                 |
|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Building</b> | Introduce a new fee for Engineering Reviews, which are currently not recovered.                                                                                                                                       |
|                 | Removal of the fee for "Permit Processing" for submissions prior to Zoning Approval, since the Township does not issue building permits prior to zoning approval.                                                     |
| <b>Planning</b> | Adjust fee for Removal of Holding Symbol to offer a discount for the Port McNicoll Area.                                                                                                                              |
|                 | Adjust the pre-consultation fees to introduce a tiered structure for "Major" and "Minor" pre-consultations recognizing the additional effort required for larger (major) applications necessitating more staff time.  |
|                 | New minor variance fee for subdivision applications - a newly recognized process in the Township being an alternative to an applicant paying a minor zoning bylaw amendment fee.                                      |
|                 | Adjust the consent fees to introduce a tiered structure for "New Lot Creation" and "Other" applications, to recognize the additional effort required for New Lot Creation applications necessitating more staff time. |
|                 | Introduce a new fee for Part Lot Control Extension applications.                                                                                                                                                      |
|                 | Introduce a new fee for Site Plan Application Resubmission/Review (after the 3rd)                                                                                                                                     |

## D. FEE IMPLEMENTATION CONSIDERATIONS

Overall, this analysis was carried out with the intention to provide Township staff and Council with the information needed to assist in future fee-setting decisions. Given the provisions of the *Planning Act*, *Building Code Act* and *Municipal Act*, Council also has the authority to increase the current fees to recover more or all of the cost of providing services. In some instances, implementing full cost recovery fees may not be sustainable and would place undue burden on those using municipal services. Therefore, Council could enact rates

that are set below full-cost recovery thereby easing the financial burden for users of these services. In particular, when setting fee rates the Township should consider the following:

- The revenue shortfall that would result from imposing less than full cost recovery fees or a phase-in rate to full cost recovery (a shortfall that would almost certainly have to be funded from taxes);
- The competitiveness of Township fees relative to comparable municipalities;
- The extent to which full cost recovery fees for some services may run counter to the Township's long-term strategic objectives; and
- The ability of applicants/users to pay the fee.

As part of the process for updating fees:

- It is recommended that the Township undertake a comprehensive fee review every five years to ensure that a nexus between costs and revenues is maintained over time;
- It is also recommended that the Township index its fees on an annual basis to cover changing costs caused by inflation; and
- Overall, fees are to be set to not discourage applicants and the target should be achieved over the long term.

As a result of these considerations, the Township is seeking to implement fees below full cost recovery for both planning and building permit fees. The fees proposed are higher than the current rates but increased at a more moderate rate and considered against similar benchmark communities. This report therefore illustrates the fully calculated fees to recover the cost of providing services as well as the reduced recommended fees by staff. Notably, the recommended fees are represented in current \$2026 and would be subject to indexing to account for the effects of inflation for January 1, 2027, implementation.

## **E. PUBLIC CONSULTATION**

There is a requirement to hold a public meeting when changing fees under the *Building Code Act*, however, there is no such requirement when changing the other fees. Although not required, the Township has initiated a public consultation process to help inform the implementation options for all fees being considered under this report. At the time of writing this report, a public meeting has been scheduled to gather public feedback. The public meeting is scheduled to take place at a meeting of Council on October 14<sup>th</sup>, 2026 – all input and comments received will be considered in the final report and will be used to inform the fee bylaw which is intended to be passed at a subsequent meeting of Council on October 28<sup>th</sup>, 2026. The table below summarizes the study process.

|                                                              |                                      |
|--------------------------------------------------------------|--------------------------------------|
| Council Information Session – Full Cost Recovery             | May 27 <sup>th</sup> , 2026          |
| Council Meeting - Fee Considerations and Options             | July 22 <sup>nd</sup> , 2026         |
| Council Meeting - Follow-Up Building and Planning Fee Review | August 26 <sup>th</sup> , 2026       |
| Fees Report Released for Public Consultation                 | September 23 <sup>rd</sup> , 2026    |
| Public Meeting                                               | October 14 <sup>th</sup> , 2026      |
| <b>Fee Bylaw Passage (Target)</b>                            | <b>October 28<sup>th</sup>, 2026</b> |

# 1. INTRODUCTION

Municipalities in Ontario are responsible for ensuring that the delivery of land use planning and Building Code services is undertaken in accordance with Provincial legislation.

Municipalities are permitted to charge fees to offset the cost of providing services. The Township of Tay has levied such fees for many years. However, it has not conducted a comprehensive review of its development services fees for a number of years.

Since then, the Province has introduced changes to various Acts and Regulations, and the demand for development related services has increased as Tay continues to grow and plans for future development. These factors have made regular reviews of services and associated costs increasingly necessary.

In light of this, the Township retained Hemson Consulting to undertake a comprehensive review of most of its development services user fees imposed under the *Planning Act*, the *Building Code Act* and the *Municipal Act*. The purpose of the review was to establish the full cost of providing services and determine appropriate fee rates for recovering some or all costs as permitted under legislation. In addition to reviewing the Township's existing fees, the analysis explored potential new fees and fee structures. Currently, the Township levies building and planning fees under the authority of By-law 2025-11.

## A. GENERAL APPROACH TO COST RECOVERY

The analysis is based on a review of municipal documents, including capital and operating budgets, bylaws, staff reports, and website materials, as well as various meetings, virtual calls, e-mails, and interviews with Township staff involved in delivering fee-based services.

Unlike taxes, user fees are levied for a specific purpose - to recover some or all of the cost of providing a municipal service to the person paying the fee. Where possible, this review establishes the cost of services provided by the Township with a view to recommending an appropriate fee. In order to do this, three types of cost are distinguished.

- **Direct costs** – include the cost of staff (mainly wages and benefits) involved in providing the service;
- **Indirect costs** – include costs incurred by corporate and administration functions to support the direct service providers (e.g. the cost of council and committee or administrative functions). Indirect costs in Tay amount to 17 percent of the total costs, which is consistent with Ontario municipalities of similar population size; and

- **Reserve fund contributions** – which are transfers to reserve funds designed to manage annual fluctuations in fee revenue, as well as one-time unanticipated expenditures (e.g. for legal or capital costs). Stabilization reserve contributions are only included in the building permit fees, and no stabilization contributions have been included in the user fee calculations for planning fees. However, the analysis does include a contribution to capital reserve for building, and the replacement of minor capital, such as workstations and small vehicles used for inspections.

## B. GENERAL APPROACH TO BENCHMARKING

Fee benchmarking has been used to supplement the cost analysis as information on current and future costs and service levels is sometimes limited. While the review consisted of extensive research of all municipalities in Simcoe County, the municipalities included are scoped specifically on those in the municipalities surrounding Tay Township: Midland, Penetanguishene, Severn, Oro-Medonte, Springwater and Tiny. Of note, some municipalities may be excluded from the benchmarking analysis based on Council direction. The specific comparator municipalities included in the analysis are identified in the Building and Planning sections that follow.

Importantly, the benchmarking review is a point in time analysis and each Township evaluated may not have recently completed a study. Lastly, the benchmarking review and fee rate comparison does not consider any service level differences that may exist.

## C. REPORT STRUCTURE

The analysis in Parts A and B calculate fee rates that would recover the full cost of providing services over a five-year period between 2026 and 2030. Full cost recovery fee rates are based on the average annual level of construction and development activity, as well as cost of providing review services, over the next five years. It is anticipated that the Township will conduct a fee review update at the end of the five-year period to determine whether a reasonable nexus between fee revenues and service costs still exist. The analysis was undertaken in constant 2026 dollars. After this introductory chapter, the report is divided into two parts:

**Part A** presents the analysis of permit fees imposed for building and construction. The majority of fees-imposed fall under the *Building Code Act*.

**Part B** presents the analysis of development applications imposed under the *Planning Act* and *Municipal Act*.

# **PART A**

## **BUILDING CODE ACT FEES**

## 2. BUILDING CODE ACTIVITIES IN TAY

This section summarizes the way in which the Township carries out its responsibilities under the *Building Code Act*. It also describes the current building permit fee structure and changes to the structures that are proposed in this review.

### A. BUILDING CODE ACT FEE PROVISIONS

The *Building Code Act* requires that building permit fees not exceed “the anticipated reasonable costs of the principal authority to administer and force this Act”. In addition, municipalities are required to prepare annual reports that record the amount of fees received and the costs incurred in administering the process. Annual reports must also include the balance of any building permit reserve funds municipalities may have.

*Ontario Regulation 332/12* expands on the requirements, specifying that annual reports must record both the direct and indirect costs of reviewing applications and conducting building inspections. In this regard:

- Direct costs include the costs of reviewing building permit applications and inspecting buildings; and
- Indirect costs include the support and overhead costs of administering and enforcing the process.

The Regulation also sets out the requirements for a public process that must accompany the setting of fees, including:

- Holding at least one public meeting;
- Providing 21 days of notice for the public meeting; and
- Providing with the notice an estimate of the costs of providing Building Code services, the amount of new fees, and the rationale for new fees.

Unlike the *Planning Act*, there is no provision in the *Building Code Act* for appealing fees to the Ontario Land Tribunal. Section 3(2) of the *Building Code Act* requires Councils of municipalities to appoint a Chief Building Official and inspectors to carry out the enforcement of the Building Code.

In the Township of Tay, this responsibility largely falls to Building staff. The Building Division is run by the Manager of Building Services and Chief Building Official (CBO), with support from a Building Inspector/Plan Examiner, and a Development Services Assistant. The Department's office is located at the Municipal Office at 450 Park Street, PO Box 100, Victoria Harbour, Ontario.

## **B. CURRENT PERMIT APPLICATION PROCESS**

The activities of the Building Division are mainly related to administering and enforcing the Building Code. Over the past five years, an average of approximately 306 permit applications has been received annually, and each application undergoes a lengthy review process. The process usually involves one or more inspections of each building site, for which staff are provided a vehicle. The Building Code requires that a municipality review a permit application within a certain timeframe where the application meets the criteria set out in the Code. Within this timeframe, the Chief Building Official must either issue the permit or refuse it with reasons for denial. In this regard, the Township of Tay maintains a high level of service and normally meets the required timeframes for all permits.

In addition to those in the Building Division, the permit process usually involves other staff within Operations and Planning and Development.

## **C. FUTURE SERVICE DELIVERY**

Based on discussions with Township staff, the Township does not anticipate additional staffing needs over the next five years to manage volumes. The current staff complement and resources is deemed sufficient to process the volume of permits over the next five years while maintaining processing timeframes required by the Building Code.

## **D. PERMIT FEES**

Some Building Permit fees are collected when applications are made, but most are collected at issuance. Fee categories exist for major new construction and additions while other miscellaneous construction fees exist which capture interior finishings, decks, sheds, demolition permits, etc. The Township currently uses several methods for charging fees. Most fees are based on building area (i.e. rate per square foot) but there are also flat rate fees (see current fees By-law 2025-11).

### 3. BUILDING FEES - ANALYSIS OF REVENUES

This section contains an analysis of recent building activity in Tay and a summary of the level of activity that is anticipated over the next 5 years for the purposes of setting fees. Building permit fee revenues in Tay are closely linked to the level of building activity in the Township.

#### A. HISTORICAL BUILDING ACTIVITY

In the last five years, the annual average number of building permits issued in Tay was 306 (Table 1). In general, there has been a downward trend in residential-related permits over the past two years which influences the total reduced permit figures observed in 2024 and 2025. While the recent decline in residential permit activity is a common trend observed throughout much of Ontario, new residential construction permits are planned to increase again moving forward.

**Table 1: Building Permit Applications (2021 to 2025)**

| Category of Permits                                | 2021 | 2022 | 2023 | 2024 | 2025 | 5 Year Average |
|----------------------------------------------------|------|------|------|------|------|----------------|
| <b>Construction Permits</b>                        |      |      |      |      |      |                |
| New Dwelling Units                                 | 58   | 35   | 31   | 21   | 36   | 36             |
| New Accessory Dwelling Units                       |      |      |      | 6    | 8    | 7              |
| Accessory Buildings (garages, sheds, gazebos etc.) | 42   | 31   | 27   | 29   | 20   | 30             |
| Additions                                          | 25   | 30   | 26   | 18   | 20   | 24             |
| Decks                                              | 52   | 38   | 41   | 33   | 31   | 39             |
| Demolition                                         | 22   | 27   | 27   | 26   | 31   | 27             |
| Water line services/Plumbing                       | 62   | 21   | 21   | 26   | 26   | 31             |
| Farm Buildings                                     | 1    | 2    | 2    | 2    | 3    | 2              |
| Renovations                                        | 80   | 40   | 33   | 16   | 17   | 37             |
| Solid Fuel-Fired Appliances                        | 0    | 1    | 0    | 2    | 1    | 1              |
| Swimming Pool / Fence Permits                      | 14   | 4    | 3    | 2    | 5    | 6              |
| Commercial/industrial/institutional                | 10   | 11   | 6    | 6    | 6    | 8              |
| Transfer                                           | 1    | 1    | 0    | 0    | 0    | 0              |
| Temporary Structures (Foundations - SDD)           | 0    | 3    | 2    | 6    | 9    | 4              |
| Other Government New                               | 1    | 2    | 2    | 1    | 0    | 1              |
| Residential Solar Panel/Mechanical                 | 1    | 1    | 1    | 5    | 1    | 2              |

| Category of Permits                                    | 2021         | 2022         | 2023         | 2024       | 2025       | 5 Year Average |
|--------------------------------------------------------|--------------|--------------|--------------|------------|------------|----------------|
| <b>Construction Permits</b>                            |              |              |              |            |            |                |
| Septic System                                          | 55           | 53           | 54           | 53         | 43         | 52             |
| Change of Use                                          | 6            | 7            | 6            | 3          | 1          | 5              |
| <b>Total Construction Permits</b>                      | <b>430</b>   | <b>307</b>   | <b>282</b>   | <b>255</b> | <b>258</b> | <b>306</b>     |
| <b>Inspections and Orders</b>                          |              |              |              |            |            |                |
| Inspections Conducted                                  | 2,384        | 1,386        | 1,064        | 802        | 754        | 1,278          |
| Orders to Comply Issued                                | 5            | 12           | 12           | 31         | 21         | 16             |
| Stop Work Orders Issued                                | 0            | 1            | 0            | 1          | 3          | 1              |
| Orders to Remedy Unsafe Building Issued/Prohibited Use | 0            | 2            | 1            | 8          | 13         | 5              |
| Orders to Uncover                                      | 0            | 0            | 0            | 0          | 0          | 0              |
| Permits Closed                                         | 2,384        | 1,386        | 1,064        | 802        | 754        | 1,278          |
| Total Permits Outstanding                              | 5            | 12           | 12           | 31         | 21         | 16             |
| <b>Total Inspections and Orders</b>                    | <b>2,389</b> | <b>1,401</b> | <b>1,077</b> | <b>842</b> | <b>791</b> | <b>1,300</b>   |

Source: Township of Tay Building Permit data

## B. HISTORICAL PERMIT FEE REVENUES

Table 2 displays the revenue (in constant 2026\$) generated from building permit applications issued by the Township for the various categories and types of application from 2021 to 2025. The average annual fee revenue generated in the period was about \$258,000. In line with the downward trend in residential application activity, overall permit revenues have decreased in recent years, from \$291,200 in 2021 to about \$242,200 in 2025. Overall, about 80 percent of total permits are related to residential construction since 2021, which includes permits related to the creation of new residential and multi-residential units and other minor permits (i.e. decks, garages, renovations etc.).

**Table 2: Building Permit Revenue from 2021 to 2025 (in constant 2026 dollars and in \$000s)**

| Total Revenue        | 2021             | 2022             | 2023             | 2024             | 2025             | 5 Year Average   |
|----------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>Total Revenue</b> | <b>\$291,200</b> | <b>\$335,000</b> | <b>\$183,400</b> | <b>\$237,300</b> | <b>\$242,200</b> | <b>\$257,800</b> |

Source: Township of Tay Building Permit financial data.

Note: Figures shown are rounded.

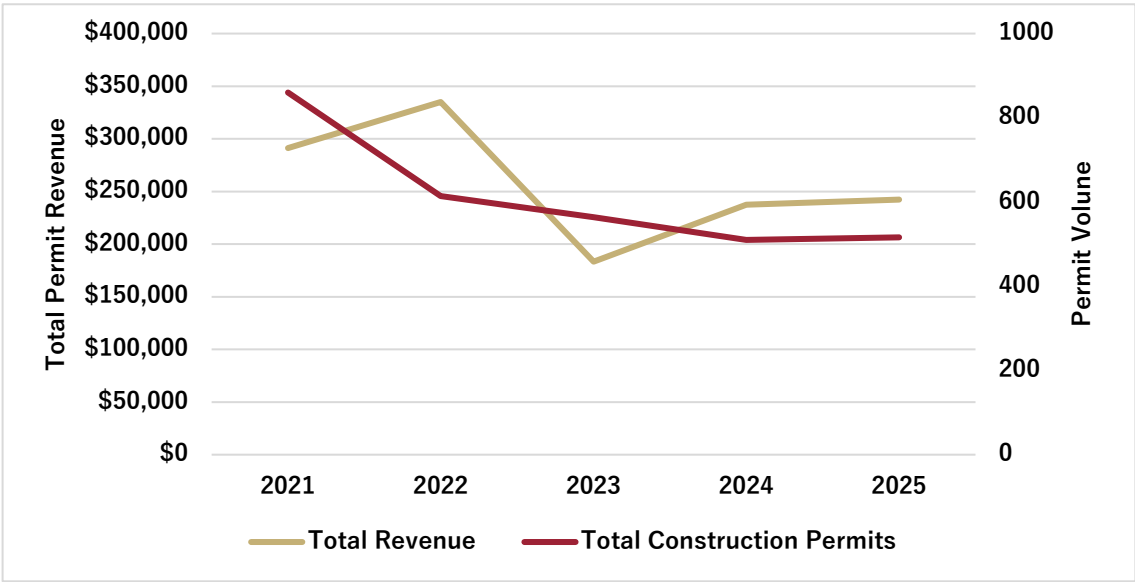
Permit activity during 2021-2022 represented an elevated level of activity bolstered by strong housing demand during the pandemic which was partially fueled by a very low-interest rate environment. Following the main pandemic years and as interest rates increased, the housing market cooled down, and permit revenues correspondingly began to

drop. This is a trend observed not only in Tay but also in many other municipalities across the Province.

Importantly, during the time when the analysis was prepared, Township staff felt that the current construction activity environment may be short-term and the revenue and permit projections over the forthcoming period would rebound.

Figure 1 displays the relationship between permit volume and fee revenues in Tay between 2021 and 2025. The figure demonstrates that permit volumes significantly affect fee revenues and the relationship between the two are similar. However, there could be instances in which the relationship between the two is not always direct and can lag from year-to-year.

*Figure 1: Total Permit Revenues Versus Number of Permits (2026\$)*



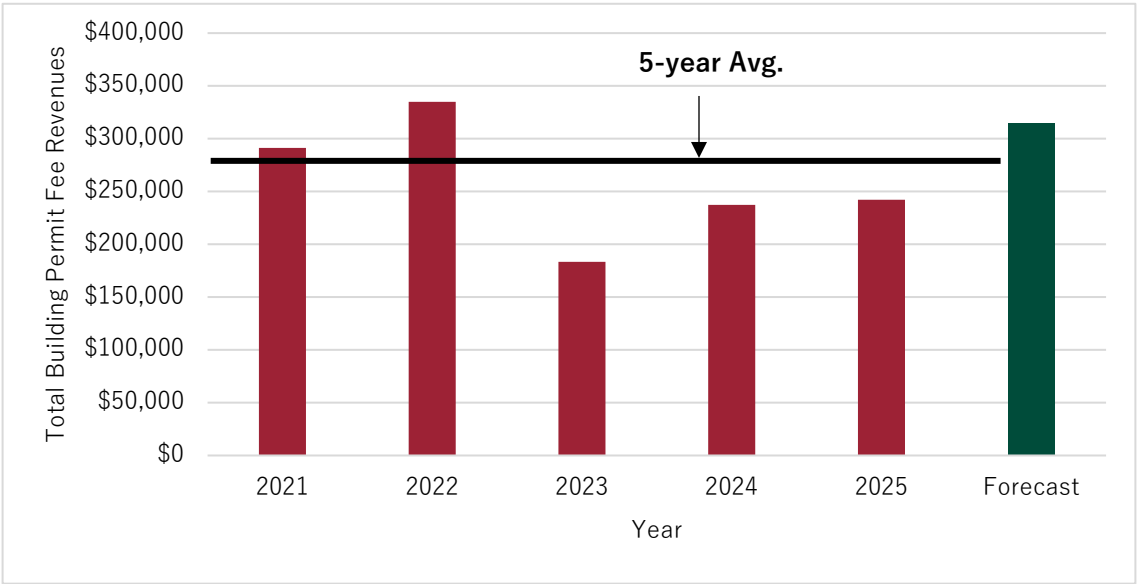
### C. PROJECTED PERMIT REVENUES

A forecast of short-term future building activity in Tay has been prepared for fee setting purposes. The forecast is based on the historical permit revenues, growth forecasts for the Township, an analysis of current and proposed planning applications and discussions with Township staff. For the purposes of this analysis, under the 2026 rates (Bylaw 2021-66), it is anticipated that the Township’s annual permit revenues over the next five years will be in the order of \$315,000 per year (Table 3). This level of activity is higher than the five-year historical average (as shown on Table 2) as growth in building activity is expected to rebound but not to the high level of activity observed in 2022. While the housing market remains in a fragile state, there is renewed optimism with the provincial and federal

governments’ recent commitments to boost new housing starts with new grant funding programs. All that said, as the broader global trade issues/tariffs continue along with the recent substantial increase in oil prices, these factors may continue to hamper the economy in the short-term. The Township should be cognizant of these circumstances moving forward as they may continue to influence building permit applications.

Table 3 below provides an overview of the average annual revenue projections by key revenue category, while Figure 2 illustrates the forecast average compared to the historical revenue trends. Moving forward, the majority of revenues will continue to be residential permit related.

**Figure 2: Forecast Annual Revenues Versus Average from Preceding Years (2021-2025)**



Source: Township of Tay Building Permit financial data (2021-2025)

Note: Figures represented in constant 2026 dollars.

## 4. BUILDING FEES - ANALYSIS OF COSTS

This section summarizes the calculation of the cost of administering and enforcing the provisions of the Building Code in Tay.

The *Building Code Act* states that the total amount of building permit fees charged by a municipality “must not exceed the anticipated reasonable costs” required to administer and enforce the Building Code during building construction. In this respect, each municipality is required to prepare an annual report that records both its fee revenues and its Building Code costs.

*Ontario Regulation 332/12* expands on the above. Specifically, it states that the annual report must record the total fees collected in the previous twelve months. Both the *direct* and *indirect* costs of delivering Building Code services must be identified. In this respect:

- Direct costs include the costs of reviewing building permit applications and inspecting buildings; and
- Indirect costs include the overhead costs of administering and enforcing the process.

The Regulation states that the two types of costs must be clearly distinguished. Finally, if a reserve fund for Building Code activities has been established it must be accounted for in annual reports. It is anticipated that the analysis of costs presented here will serve as a reference for future annual reports.

### A. DIRECT COSTS

A number of Township staff are responsible for administering and enforcing the Building Code in Tay. Despite most of the work resting with the Building Services, there is some support from Planning, as well as from Operational Services. The Building Division is directed by the Township’s Chief Building Official and Manager of Building Services. All time spent by Township staff reviewing building permit applications, inspecting buildings, carrying out other tasks within the divisions fee bylaw as well as the cost of the resources they use is a direct cost. Time shares have been determined based on information obtained from detailed staff interviews and time tracking data.

Although the majority of Building staff time is directly involved with Building Code activities and related Building Division activities associated with fees levied under the *Municipal Act*, a share of time is excluded as a cost for fee recovery under this study. Amongst other items

this “other” staff time includes development applications review and general customer service activities.

As shown in Table 3, costs are categorized as payroll, space and direct capital, and other operating costs. Payroll costs, amounting to about \$296,600 including all benefits, account for the majority (77 percent) of the direct costs.

**Table 3: Building Permit - Direct Costs: Payroll (in \$000s)**

| Division                      | Total Payroll Budget | Building Permit/ Application Review | Payroll Share (Fee Recoverable) |
|-------------------------------|----------------------|-------------------------------------|---------------------------------|
| Building Services             | \$317.6              | 77%                                 | \$243.5                         |
| Public Works and Operations   | \$224.5              | 6%                                  | \$13.7                          |
| Planning                      | \$333.1              | 12%                                 | \$39.5                          |
| <b>Total Direct - Payroll</b> | <b>\$875.3</b>       |                                     | <b>\$296.6</b>                  |

The calculations of space costs for Building Services are displayed in Table 4. Space costs only include shares of the operating costs of the administration building. The total direct cost of space that can be attributed to Building Code activities is approximately \$7,900 (Table 4). The office space share was derived using an average space cost of \$2,700 per Full-time equivalent Employee (FTE). The cost per FTE was then multiplied by the share of time each member of staff is involved in permit activities. This cost per FTE is also used uniformly to help determine the space costs for Planning in the forthcoming sections.

**Table 4: Building Permit - Direct Costs: Space Allocation (in \$000s)**

| Division                    | Total Office Space Allocation | Building Permit/ Application Review | Office Space Share (Fee Recoverable) |
|-----------------------------|-------------------------------|-------------------------------------|--------------------------------------|
| Building Services           | \$8.1                         | 77%                                 | \$5.8                                |
| Public Works and Operations | \$5.4                         | 6%                                  | \$0.3                                |
| Planning                    | \$8.1                         | 12%                                 | \$1.8                                |
| <b>Total Direct Space</b>   | <b>\$21.6</b>                 |                                     | <b>\$7.9</b>                         |

Lastly, operating cost shares are included and based on multiplying the share of time attributed to Building Division by 2026 operating budget projections. This share of costs amounts to approximately \$67,200 and includes for a share of the general costs of the resources used by the divisions to deliver the services (excludes payroll). Added to these costs is the capital cost associated with:

- the replacement of existing vehicles used by the Building Division (\$7,500);
- workstation computers used for the administration of the Building Code (\$2,000);
- the cost of one building permit fee review update has been allocated over the five years and is also included in the capital cost calculation (\$6,000).

Altogether, the minor capital cost related share amounts to about \$15,600 per annum. It is recommended that a portion of annual permit fee revenues corresponding to capital be set aside in Township reserve funds for items such as vehicle acquisitions and workstation replacements. The total direct operating cost and minor capital amounts to about \$82,700.

**Table 5: Building Permit - Direct Costs: Operating and Minor Capital (in \$000s)**

| Division                                        | Total Attributable Operating Costs | Building Permit/ Application Review | Operating Share (Fee Recoverable) |
|-------------------------------------------------|------------------------------------|-------------------------------------|-----------------------------------|
| Building Services                               | \$74.9                             | 77%                                 | \$57.4                            |
| Public Works and Operations                     | \$89.3                             | 6%                                  | \$5.4                             |
| Planning                                        | \$36.6                             | 12%                                 | \$4.3                             |
| <b>Total Direct - Operating</b>                 | <b>\$200.8</b>                     |                                     | <b>\$67.2</b>                     |
| <b>Minor Capital</b>                            |                                    |                                     | <b>\$15.6</b>                     |
| <b>Total Direct Operating and Minor Capital</b> |                                    |                                     | <b>\$82.7</b>                     |

*Note 1: Excludes the indirect corporate overhead costs as well as the reserve fund contributions which are captured separately in the cost analysis.*

The total direct cost of administering and enforcing the Building Code amounts to \$387,200 per annum. A summary of the breakdown of this cost is provided in Table 6 below.

**Table 6: Summary of Total Annual Direct Costs of Building Permit Administration (in \$000s)**

| Cost Type                         | Direct Costs   | Share of Total |
|-----------------------------------|----------------|----------------|
| Payroll                           | \$296.6        | 77%            |
| Office Space                      | \$7.9          | 2%             |
| Other Operating and Capital Costs | \$82.7         | 21%            |
| <b>Total Direct Costs</b>         | <b>\$387.2</b> | <b>100%</b>    |

## B. INDIRECT (OVERHEAD) COSTS

The indirect (overhead) costs of Building Code activities in Tay represents the share of costs of the Township's other Departments which can be reasonably attributed as overhead support of the building permit review service.

The indirect costs were calculated based on what drives the cost of support from other corporate Departments of Building Code activities. The calculation is undertaken in two steps. First, shares of corporate costs were calculated for each department that provides Building Code services. These were allocated based on a combination of the number of full-time equivalent staff in each department and gross budget. Second, using these calculated shares of corporate costs, the amount attributable to providing Building Code service was

estimated based on the time shares identified in Appendix A and summarized in Table 8. A comprehensive summary of the corporate overhead allocations is shown in Appendix B.

Table 7 summarizes the calculation of corporate overhead support costs. The estimated cost shares are applied to each Department's 2026 projected net costs minus any costs which are clearly not attributable to its support of Building Code activities. Of the total attributable costs of \$1.9 million, the indirect costs amount included in the fee calculations amounts to about \$64,200 (Table 8).

**Table 7: Summary of Corporate Costs by Service Division (in \$000s)**

| Department                                 | Service Division                  | Total Attributable Costs |
|--------------------------------------------|-----------------------------------|--------------------------|
| Corporate Services                         | Council and Committees of Council | \$383.4                  |
| Corporate Services                         | Administration                    | \$1,501.1                |
| <b>Total Overhead Attributable Expense</b> |                                   | <b>\$1,884.5</b>         |

*Note: Cost are allocated to each division based on cost drivers: combination of FTE and Gross Budget.*

**Table 8: Building Permit - Indirect Costs (in \$000s)**

| Indirect (Overhead) Cost              | Overhead Support of Building | Fee Related Support (Time Share) | Total Indirect Support Cost |
|---------------------------------------|------------------------------|----------------------------------|-----------------------------|
| Building Services                     | \$49.0                       | 77%                              | \$37.5                      |
| Public Works and Operations           | \$336.8                      | 6%                               | \$20.5                      |
| Planning                              | \$51.9                       | 12%                              | \$6.1                       |
| <b>Total Indirect Cost (Overhead)</b> | <b>\$437.7</b>               |                                  | <b>\$64.2</b>               |

## C. RESERVES AND CONTRIBUTIONS

The *Building Code Act* and *Regulation* allow for the factoring in of anticipated costs when determining the full cost of providing Building Code services. Anticipated costs that arise from additional resources have been accounted for in the direct and indirect cost calculations. However, additional costs are also required to deal with permit revenue variations.

As previously mentioned, the *Building Code Act* does not require municipalities to adjust their fees every year in order to match their costs. As the majority of Building Code costs are payroll related, it would be impractical to match revenues and costs exactly on an annual basis. Although the general trend in building activity is anticipated to remain stable

over the next five years, there may be fluctuations in both the number of permit applications and the amount of permit revenue from any one year to the next. This could result in an imbalance between costs and revenues. In years of high activity, revenues will likely exceed costs, while in years of low development activity, costs may well exceed revenues.

While the Township currently has limited funds available to offset revenue shortfalls during slow periods of building activity, a modest annual contribution of \$15,000 has been incorporated into the financial model to increase the reserve position while aiming to balance the impacts of these contributions on permit fees.

It is recommended the Township continue monitor its permit reserve fund to ensure sufficient funds continue to be available to offset any cost variances which may arise, particularly in the short-term as development activity could be more volatile.

A summary of the analysis of total costs is displayed below.

***Table 9: Summary of All Costs related to Building Permit Administration (in \$000s)***

| Cost Type                 | Average Annual Cost | Share of Costs |
|---------------------------|---------------------|----------------|
| Direct                    | \$387.2             | 83%            |
| Indirect                  | \$64.2              | 14%            |
| Reserve Fund Contribution | \$15.0              | 3%             |
| <b>Total Costs</b>        | <b>\$466.4</b>      | <b>100%</b>    |

# 5. CALCULATED BUILDING FEES

This section presents new full cost recovery building permit fees in light of the cost analysis presented in Section 4. Given the legislation, Council has the authority to increase the current fees in order to recover the full cost of the process. Based on the estimated costs compared to the anticipated average fee revenue over the next five years, the costs exceed revenues over the period.

## A. FULL COST RECOVERY FEES

The analysis of costs reveals that the projected cost of administrating and enforcing the Building Code, and related *Municipal Act* fees under the authority of the Building Division, in Tay over the five-year period from 2026 to 2030 amounts to \$466,400. By comparison, under existing fees the average annual permit revenue during the same time period is anticipated to be \$315,000.

This calculation is shown below:

|                     |              |
|---------------------|--------------|
| Projected Costs     | \$466,400    |
| Projected Revenues  | \$315,000    |
| <i>% Difference</i> | <i>48.1%</i> |

In order to achieve full-cost recovery, it is recommended that fee increases be applied to the Township’s building permit fees to ensure a 48.1% increase in overall fee revenue. Table 10 sets out the calculated full cost recovery fee schedule and compares the newly calculated fees with current fees. As indicated in earlier section, while it is important for the Township to understand the full cost recovery rates, the Township is proposing building permit fees lower than cost recovery and that option is shown in Section C - Implementation Considerations.

**Table 10: Current and Full-Cost Recovery Building Permit Fee Schedule**

| Permit                                                 | Basis of Fee     | Current Fee (2026) | Full-Cost Recovery Fees |
|--------------------------------------------------------|------------------|--------------------|-------------------------|
| <b>Group A &amp; B Occupancies (Institutional Use)</b> |                  |                    |                         |
| New or Additions                                       | Per Square Metre | \$12.81            | \$18.97                 |
| Internal Renovations                                   | Per Square Metre | \$6.03             | \$8.93                  |
| Portable Classrooms                                    | Per Unit         | \$450.00           | \$670.00                |

| Permit                                                           | Basis of Fee        | Current Fee (2026) | Full-Cost Recovery Fees |
|------------------------------------------------------------------|---------------------|--------------------|-------------------------|
| <b>Group C Occupancies (Dwellings)</b>                           |                     |                    |                         |
| New or Additions (incl. attached garages)                        | Per Square Metre    | \$17.22            | \$25.50                 |
| Internal Renovations and Fire Restorations                       | Per Square Metre    | \$7.86             | \$11.64                 |
| Attached Garages (at time of house permit)                       | Per Square Metre    | \$5.27             | \$7.80                  |
| Detached Garages & Accessory Buildings                           | Per Square Metre    | \$10.12            | \$14.98                 |
| Deck/Porch (no roof) up to 400 sq ft                             | Flat Rate           | \$300.00           | \$440.00                |
| Deck/Porch (no roof) over 400 sq ft                              | Flat Rate           | \$400.00           | \$590.00                |
| Deck/Porch (roof unenclosed)                                     | Per Square Metre    | \$4.84             | \$7.17                  |
| Finished Basements (single family)                               | Flat Rate           | \$400.00           | \$590.00                |
| <b>Group D &amp; E Occupancies (Commercial/office)</b>           |                     |                    |                         |
| New or Additions                                                 | Per Square Metre    | \$10.12            | \$14.98                 |
| Internal Renovations                                             | Per Square Metre    | \$5.81             | \$8.60                  |
| <b>Group F Occupancies (Industrial Use)</b>                      |                     |                    |                         |
| Shell                                                            | Per Square Metre    | \$6.78             | \$10.04                 |
| Internal Fit-up                                                  | Per Square Metre    | \$10.12            | \$14.98                 |
| Parking Garages                                                  | Per Square Metre    | \$6.78             | \$10.04                 |
| <b>Farm Buildings</b>                                            |                     |                    |                         |
| No architect/engineer required                                   | Per Square Metre    | \$3.77             | \$5.58                  |
| Architect/engineer required                                      | Per Square Metre    | \$6.03             | \$8.93                  |
| <b>Commercial/Industrial</b>                                     |                     |                    |                         |
| Foundation only                                                  | Flat Rate           | \$900.00           | \$1,330.00              |
| <b>Designated Structures (Ontario Building Code 2.1.2)</b>       |                     |                    |                         |
| Retaining Walls (per 100 linear ft or 30 m)                      | Per 100 Linear Feet | \$150.00           | \$220.00                |
| Aboveground & Underground Storage Tanks                          | Per Tank            | \$300.00           | \$440.00                |
| All other structures                                             | Flat Rate           | \$400.00           | \$590.00                |
| <b>New Foundation</b>                                            |                     |                    |                         |
| Per project                                                      | Per Project         | \$300.00           | \$440.00                |
| <b>Signs</b>                                                     |                     |                    |                         |
| Professional Control not required                                | Per Sign            | \$150.00           | \$220.00                |
| Requiring Professional Control                                   | Per Sign            | \$200.00           | \$300.00                |
| Professional Control not required - Additional Signs (After 1st) | Per Sign            | \$75.00            | \$110.00                |
| Requiring Professional Control - Additional Signs (After 1st)    | Per Sign            | \$100.00           | \$150.00                |

| Permit                                                                                                    | Basis of Fee     | Current Fee (2026)                            | Full-Cost Recovery Fees      |
|-----------------------------------------------------------------------------------------------------------|------------------|-----------------------------------------------|------------------------------|
| <b>Temporary Structures</b>                                                                               |                  |                                               |                              |
| Park Model Trailers                                                                                       | Per Trailer      | \$400.00                                      | \$590.00                     |
| Tents                                                                                                     | Per Tent         | \$150.00                                      | \$220.00                     |
| Construction & Sales Trailers                                                                             | Per Trailer      | \$150.00                                      | \$220.00                     |
| <b>Miscellaneous (Change of Use)</b>                                                                      |                  |                                               |                              |
| Application Review                                                                                        | Per Review       | \$200.00                                      | \$300.00                     |
| Refund where No Building Permit is Required                                                               | Flat Rate        | \$100.00                                      | \$150.00                     |
| Refund where Permit is Issued (No Construction)                                                           | Flat Rate        | No refund                                     | No refund                    |
| Refund where Permit is Issued (With Construction)                                                         | Flat Rate        | Fees less Application Review                  | Fees less Application Review |
| <b>Exterior Wall Cladding or Roof Membrane</b>                                                            |                  |                                               |                              |
| Substantial replacement of assembly                                                                       | Per Project      | \$200.00                                      | \$300.00                     |
| <b>Heating (where no other construction is proposed)</b>                                                  |                  |                                               |                              |
| Residential occupancies                                                                                   | Per Appliance    | \$150.00                                      | \$220.00                     |
| All other occupancies                                                                                     | Per Appliance    | \$200.00                                      | \$300.00                     |
| <b>Life Safety System Retrofits (where a Building Permit is Required to Comply with Fire Dept. Insp.)</b> |                  |                                               |                              |
| Fire Alarm                                                                                                | Per Unit         | \$200.00                                      | \$300.00                     |
| Sprinklers                                                                                                | Per Square Metre | \$1.61                                        | \$2.38                       |
| Magnetic locks or hold open devices                                                                       | Per Unit         | \$700.00                                      | \$1,040.00                   |
| Fire Separations                                                                                          |                  | Use appropriate fee from Pt 5.3.1 - Buildings |                              |
| <b>Masonry or Pre-Steel Chimney</b>                                                                       |                  |                                               |                              |
| Replacement of existing units only                                                                        | Per Flue         | \$150.00                                      | \$220.00                     |
| <b>Solid Fuel Burning Appliances</b>                                                                      |                  |                                               |                              |
| Fireplace woodstove etc.                                                                                  | Per Unit         | \$150.00                                      | \$220.00                     |
| <b>Swimming Pool Enclosures</b>                                                                           |                  |                                               |                              |
| Fence enclosures for pool fences (in-ground or above-ground)                                              | Per Enclosure    | \$150.00                                      | \$220.00                     |
| <b>On Site Sewage Systems</b>                                                                             |                  |                                               |                              |
| Class 1, 2 or 3 system                                                                                    | Per System       | \$400.00                                      | \$590.00                     |
| Class 4 or 5 system                                                                                       | Per System       | \$600.00                                      | \$890.00                     |

| Permit                                                              | Basis of Fee                                | Current Fee<br>(2026) | Full-Cost<br>Recovery<br>Fees |
|---------------------------------------------------------------------|---------------------------------------------|-----------------------|-------------------------------|
| <b>Change of Use to Property ("Type 1")</b>                         |                                             |                       |                               |
| No alteration to existing sewage system required                    | Flat Rate                                   | \$150.00              | \$220.00                      |
| Alteration to existing sewage system required                       | Flat Rate                                   | \$300.00              | \$440.00                      |
| New sewage system required                                          | Flat Rate                                   | \$600.00              | \$890.00                      |
| Simple confirmation via file records                                | Flat Rate                                   | \$75.00               | \$110.00                      |
| <b>Decommission</b>                                                 |                                             |                       |                               |
| Decommission of system                                              | Per System                                  | \$150.00              | \$220.00                      |
| <b>Septic Re-inspection</b>                                         |                                             |                       |                               |
| Re-inspection of septic system                                      | Per Re-<br>Inspection                       | \$150.00              | \$220.00                      |
| <b>Alteration or Repair</b>                                         |                                             |                       |                               |
| No change of use proposed                                           | Flat Rate                                   | \$300.00              | \$440.00                      |
| Repair or replace tank only                                         | Flat Rate                                   | \$250.00              | \$370.00                      |
| Repair or replace bed only                                          | Flat Rate                                   | \$300.00              | \$440.00                      |
| <b>File Search</b>                                                  |                                             |                       |                               |
| Legal request (includes copy of use permit)                         | Flat Rate                                   | \$75.00               | \$110.00                      |
| <b>Copy of Use Permit</b>                                           |                                             |                       |                               |
| To owner or authorized agent                                        | Flat Rate                                   | \$45.00               | \$70.00                       |
| <b>Site Servicing</b>                                               |                                             |                       |                               |
| Plumbing for sanitary & storm sewers and water distribution systems | Per Building or<br>Block of Units<br>Served | \$300.00              | \$440.00                      |
| Water install only                                                  | Flat Rate                                   | \$150.00              | \$220.00                      |
| Sewer install only                                                  | Flat Rate                                   | \$150.00              | \$220.00                      |
| <b>Plumbing</b>                                                     |                                             |                       |                               |
| Sewer hook-up (4" dia. service)                                     | Per Hook-Up                                 | \$15.00               | \$20.00                       |
| Sewer hook-up (5" dia. service or greater)                          | Per Manhole                                 | \$75.00               | \$110.00                      |
| Water hook-up (does not include cost of laterals)                   | Per Hook-Up                                 | \$150.00              | \$220.00                      |
| All supply and DWV systems                                          | Per Fixture                                 | \$10.00               | \$15.00                       |
| Water meter installation                                            | Per Water Meter                             | \$100.00              | \$150.00                      |
| <b>Demolitions</b>                                                  |                                             |                       |                               |
| Buildings not requiring Professional Control                        | Per Demolition                              | \$150.00              | \$220.00                      |

| Permit                                                                   | Basis of Fee   | Current Fee (2026) | Full-Cost Recovery Fees |
|--------------------------------------------------------------------------|----------------|--------------------|-------------------------|
| Buildings requiring Professional Control                                 | Per Demolition | \$250.00           | \$370.00                |
| Demolitions for part of a structure (not requiring Professional Control) | Per Demolition | \$150.00           | \$220.00                |

## B. PERMIT FEE COMPARISON

In order to provide an understanding of the current and proposed fee rates of Tay in relation to other similar sized municipalities, a permit fee comparison was prepared and presented in Table 11.

To compare municipal rates across Simcoe municipalities, a standard residential development scenario was used for all jurisdictions. The rates for the other municipalities are those that are currently in force and may not recover the full cost of Building Code services. The rate analysis was conducted based on the building fees charged for a single detached home with the following parameters:

- 2,000 sq. ft. two-storey house
- 1,000 sq. ft. unfinished basement
- 500 sq. ft. attached garage
- 400 sq. ft. deck
- 13 plumbing fixtures

The analysis excluded lot grading, engineering fees, water/wastewater connection fees, development charges, and other project-specific or municipal fees. As per Council instruction, Oro-Medonte has been excluded from the benchmark analysis.

Using the same house design for each municipality aimed to ensure a fair and consistent comparison of rates and fees amongst the Simcoe comparator group. Note that this comparison does not consider any service level differences that may exist.

The table shows the current permit fees in Tay fall below the average total fee charged for a residence of the parameters above. In order to match the average fee charged, The Township of Tay could increase the building fees by 7.3%.

**Table 11: Municipal Comparisons - Building Permit Fee Comparison**

| Building Fee            | Tay Township<br>Current Fee | Town of<br>Midland | Township of<br>Tiny | Township of<br>Severn | Town of<br>Penetanguishene | Township of<br>Springwater |
|-------------------------|-----------------------------|--------------------|---------------------|-----------------------|----------------------------|----------------------------|
| Residential (Structure) | \$3,200                     | \$3,229            | \$3,393             | \$3,060               | \$3,229                    | \$2,900                    |
| Unfinished Basement     | \$0                         | \$0                | \$0                 | \$440                 | \$0                        | \$0                        |
| Garage (500 sq. ft.)    | \$245                       | \$378              | \$587               | \$275                 | \$378                      | \$290                      |
| Plumbing                | \$130                       | \$322              | \$292               | \$163                 | \$322                      | \$388                      |
| Deck (400 sq. ft.)      | \$300                       | \$230              | \$292               | \$176                 | \$230                      | \$219                      |
| <b>Total</b>            | <b>\$3,874</b>              | <b>\$4,159</b>     | <b>\$4,564</b>      | <b>\$4,114</b>        | <b>\$4,159</b>             | <b>\$3,798</b>             |

*Source: Planning application rates and fees were compiled from the respective municipal planning fee by-laws and schedules of each municipality and reflect the rates in effect as of July 2026.*

## C. IMPLEMENTATION CONSIDERATIONS

Should the fully calculated building fees be implemented, the Township will impose fees that are much higher than the comparator group presented. In order to remain competitive with other like communities in Simcoe County, Council has given direction to impose fees that are more in line and benchmarked against the comparator group.

Based on the changes outlined in the section above, and Council's direction to impose less than full cost recovery rates, the recommended fees rates are shown below in Table 12. These fees represent a 7.3% increase over the Township's current fees, and this increase has been applied uniformly to all fees.

Importantly, the staff recommended fees shown below are illustrated in \$2026 and the Township would apply inflation for January 1, 2027, implementation. Please note, building fees for structures of an unusual shape or projects that are unique in nature, and other additional administrative building fees are laid out in Appendix C.

**Table 12: Building Permit Fees for Implementation (\$2026 and subject to annual indexing)**

| Permit                                                 | Basis of Fee     | Current Fee (2026) | Staff Recommended Fee (2026) |
|--------------------------------------------------------|------------------|--------------------|------------------------------|
| <b>Group A &amp; B Occupancies (Institutional Use)</b> |                  |                    |                              |
| New or Additions                                       | Per Square Metre | \$12.81            | \$13.75                      |
| Internal Renovations                                   | Per Square Metre | \$6.03             | \$6.47                       |
| Portable Classrooms                                    | Per Unit         | \$450.00           | \$480.00                     |
| <b>Group C Occupancies (Dwellings)</b>                 |                  |                    |                              |
| New or Additions (incl. attached garages)              | Per Square Metre | \$17.22            | \$18.48                      |
| Internal Renovations and Fire Restorations             | Per Square Metre | \$7.86             | \$8.43                       |
| Attached Garages (at time of house permit)             | Per Square Metre | \$5.27             | \$5.65                       |
| Detached Garages & Accessory Buildings                 | Per Square Metre | \$10.12            | \$10.86                      |
| Deck/Porch (no roof) up to 400 sq ft                   | Flat Rate        | \$300.00           | \$320.00                     |
| Deck/Porch (no roof) over 400 sq ft                    | Flat Rate        | \$400.00           | \$430.00                     |
| Deck/Porch (roof unenclosed)                           | Per Square Metre | \$4.84             | \$5.19                       |
| Finished Basements (single family)                     | Flat Rate        | \$400.00           | \$430.00                     |
| <b>Group D &amp; E Occupancies (Commercial/office)</b> |                  |                    |                              |
| New or Additions                                       | Per Square Metre | \$10.12            | \$10.86                      |
| Internal Renovations                                   | Per Square Metre | \$5.81             | \$6.23                       |

| Permit                                                           | Basis of Fee        | Current Fee (2026)           | Staff Recommended Fee (2026) |
|------------------------------------------------------------------|---------------------|------------------------------|------------------------------|
| <b>Group F Occupancies (Industrial Use)</b>                      |                     |                              |                              |
| Shell                                                            | Per Square Metre    | \$6.78                       | \$7.27                       |
| Internal Fit-up                                                  | Per Square Metre    | \$10.12                      | \$10.86                      |
| Parking Garages                                                  | Per Square Metre    | \$6.78                       | \$7.27                       |
| <b>Farm Buildings</b>                                            |                     |                              |                              |
| No architect/engineer required                                   | Per Square Metre    | \$3.77                       | \$4.05                       |
| Architect/engineer required                                      | Per Square Metre    | \$6.03                       | \$6.47                       |
| <b>Commercial/Industrial</b>                                     |                     |                              |                              |
| Foundation only                                                  | Flat Rate           | \$900.00                     | \$970.00                     |
| <b>Designated Structures (Ontario Building Code 2.1.2)</b>       |                     |                              |                              |
| Retaining Walls (per 100 linear ft or 30 m)                      | Per 100 Linear Feet | \$150.00                     | \$160.00                     |
| Aboveground & Underground Storage Tanks                          | Per Tank            | \$300.00                     | \$320.00                     |
| All other structures                                             | Flat Rate           | \$400.00                     | \$430.00                     |
| <b>New Foundation</b>                                            |                     |                              |                              |
| Per project                                                      | Per Project         | \$300.00                     | \$320.00                     |
| <b>Signs</b>                                                     |                     |                              |                              |
| Professional Control not required                                | Per Sign            | \$150.00                     | \$160.00                     |
| Requiring Professional Control                                   | Per Sign            | \$200.00                     | \$210.00                     |
| Professional Control not required - Additional Signs (After 1st) | Per Sign            | \$75.00                      | \$80.00                      |
| Requiring Professional Control - Additional Signs (After 1st)    | Per Sign            | \$100.00                     | \$110.00                     |
| <b>Temporary Structures</b>                                      |                     |                              |                              |
| Park Model Trailers                                              | Per Trailer         | \$400.00                     | \$430.00                     |
| Tents                                                            | Per Tent            | \$150.00                     | \$160.00                     |
| Construction & Sales Trailers                                    | Per Trailer         | \$150.00                     | \$160.00                     |
| <b>Miscellaneous (Change of Use)</b>                             |                     |                              |                              |
| Application Review                                               | Per Review          | \$200.00                     | \$210.00                     |
| Refund where No Building Permit is Required                      | Flat Rate           | \$100.00                     | \$110.00                     |
| Refund where Permit is Issued (No Construction)                  | Flat Rate           | No refund                    | No refund                    |
| Refund where Permit is Issued (With Construction)                | Flat Rate           | Fees less Application Review | Fees less Application Review |

| Permit                                                                                                        | Basis of Fee      | Current Fee (2026)                            | Staff Recommended Fee (2026) |
|---------------------------------------------------------------------------------------------------------------|-------------------|-----------------------------------------------|------------------------------|
| <b>Exterior Wall Cladding or Roof Membrane</b>                                                                |                   |                                               |                              |
| Substantial replacement of assembly                                                                           | Per Project       | \$200.00                                      | \$210.00                     |
| <b>Heating (where no other construction is proposed)</b>                                                      |                   |                                               |                              |
| Residential occupancies                                                                                       | Per Appliance     | \$150.00                                      | \$160.00                     |
| All other occupancies                                                                                         | Per Appliance     | \$200.00                                      | \$210.00                     |
| <b>Life Safety System Retrofits<br/>(where a Building Permit is Required to Comply with Fire Dept. Insp.)</b> |                   |                                               |                              |
| Fire Alarm                                                                                                    | Per Unit          | \$200.00                                      | \$210.00                     |
| Sprinklers                                                                                                    | Per Square Metre  | \$1.61                                        | \$1.73                       |
| Magnetic locks or hold open devices                                                                           | Per Unit          | \$700.00                                      | \$750.00                     |
| Fire Separations                                                                                              |                   | Use appropriate fee from Pt 5.3.1 - Buildings |                              |
| <b>Masonry or Pre-Steel Chimney</b>                                                                           |                   |                                               |                              |
| Replacement of existing units only                                                                            | Per Flue          | \$150.00                                      | \$160.00                     |
| <b>Solid Fuel Burning Appliances</b>                                                                          |                   |                                               |                              |
| Fireplace woodstove, etc.                                                                                     | Per Unit          | \$150.00                                      | \$160.00                     |
| <b>Swimming Pool Enclosures</b>                                                                               |                   |                                               |                              |
| Fence enclosures for pool fences (in-ground or above-ground)                                                  | Per Enclosure     | \$150.00                                      | \$160.00                     |
| <b>On Site Sewage Systems</b>                                                                                 |                   |                                               |                              |
| Class 1, 2 or 3 system                                                                                        | Per System        | \$400.00                                      | \$430.00                     |
| Class 4 or 5 system                                                                                           | Per System        | \$600.00                                      | \$640.00                     |
| <b>Change of Use to Property ("Type 1")</b>                                                                   |                   |                                               |                              |
| No alteration to existing sewage system required                                                              | Flat Rate         | \$150.00                                      | \$160.00                     |
| Alteration to existing sewage system required                                                                 | Flat Rate         | \$300.00                                      | \$320.00                     |
| New sewage system required                                                                                    | Flat Rate         | \$600.00                                      | \$640.00                     |
| Simple confirmation via file records                                                                          | Flat Rate         | \$75.00                                       | \$80.00                      |
| <b>Decommission</b>                                                                                           |                   |                                               |                              |
| Decommission of system                                                                                        | Per System        | \$150.00                                      | \$160.00                     |
| <b>Septic Re-inspection</b>                                                                                   |                   |                                               |                              |
| Re-inspection of septic system                                                                                | Per Re-Inspection | \$150.00                                      | \$160.00                     |
| <b>Alteration or Repair</b>                                                                                   |                   |                                               |                              |
| No change of use proposed                                                                                     | Flat Rate         | \$300.00                                      | \$320.00                     |
| Repair or replace tank only                                                                                   | Flat Rate         | \$250.00                                      | \$270.00                     |
| Repair or replace bed only                                                                                    | Flat Rate         | \$300.00                                      | \$320.00                     |

| Permit                                                                   | Basis of Fee                          | Current Fee (2026) | Staff Recommended Fee (2026) |
|--------------------------------------------------------------------------|---------------------------------------|--------------------|------------------------------|
| <b>File Search</b>                                                       |                                       |                    |                              |
| Legal request (includes copy of use permit)                              | Flat Rate                             | \$75.00            | \$80.00                      |
| <b>Copy of Use Permit</b>                                                |                                       |                    |                              |
| To owner or authorized agent                                             | Flat Rate                             | \$45.00            | \$50.00                      |
| <b>Site Servicing</b>                                                    |                                       |                    |                              |
| Plumbing for sanitary & storm sewers and water distribution systems      | Per Building or Block of Units Served | \$300.00           | \$320.00                     |
| Water install only                                                       | Flat Rate                             | \$150.00           | \$160.00                     |
| Sewer install only                                                       | Flat Rate                             | \$150.00           | \$160.00                     |
| <b>Plumbing</b>                                                          |                                       |                    |                              |
| Sewer hook-up (4" dia. service)                                          | Per Hook-Up                           | \$15.00            | \$20.00                      |
| Sewer hook-up (5" dia. service or greater)                               | Per Manhole                           | \$75.00            | \$80.00                      |
| Water hook-up (does not include cost of laterals)                        | Per Hook-Up                           | \$150.00           | \$160.00                     |
| All supply and DWV systems                                               | Per Fixture                           | \$10.00            | \$11.00                      |
| Water meter installation                                                 | Per Water Meter                       | \$100.00           | \$110.00                     |
| <b>Demolitions</b>                                                       |                                       |                    |                              |
| Buildings not requiring Professional Control                             | Per Demolition                        | \$150.00           | \$160.00                     |
| Buildings requiring Professional Control                                 | Per Demolition                        | \$250.00           | \$270.00                     |
| Demolitions for part of a structure (not requiring Professional Control) | Per Demolition                        | \$150.00           | \$160.00                     |

## **PART B**

### **PLANNING FEES**

## 6. PLANNING FEES IN TAY

This section summarizes the way in which the Township carries out its responsibilities under the *Planning Act*. It also describes the current planning fee structure.

### A. PLANNING ACT REQUIREMENTS

The *Planning Act* stipulates that planning (or development application) fees must “meet only the anticipated cost to the municipality” of each type of application provided in its tariff of fees. Section 69 (1) of the *Planning Act* contains the following provision:

*69. (1) The council of a municipality, by bylaw, and a planning board, by resolution, may establish a tariff of fees for the processing of applications made in respect of planning matters, which tariff shall be designed to meet only the anticipated cost to the municipality or to a committee of adjustment or land division committee constituted by the council of the municipality or to the planning board in respect of the processing of each type of application provided for in the tariff. R.S.O. 1990, c. P.13, s.69 (1); 1996, c. 4, s. 35 (1).*

The *Planning Act* also allows for these fees to be waived for any application (s.69 (2)). Moreover, it provides a mechanism for fees to be appealed to the Ontario Land Tribunal.

### B. MUNICIPAL ACT FEE PROVISIONS

The general power of municipalities to impose fees and charges derives from Sections 9, 10 and 11 of the *Municipal Act*. Specific authority to establish most of the fees and charges levied by the Township is contained in Parts XII and IV. Under Part XII of the *Municipal Act*, municipalities can establish wide ranging user fees and penalties either for services they provide or for services provided on their behalf. Part IV of the legislation gives municipalities the power to impose licensing fees.

Section 391(1) of the *Municipal Act* stipulates that a municipality or local board may impose a fee or charge on persons for services or activities provided or done by or on its behalf; for costs payable by it for services or activities provided or done by or on behalf of municipalities or local boards; and for the use of its property including property under its control.

Fees and charges can be used to pay for service administration and enforcement costs as well as the cost of acquiring or replacing capital assets (Section 391(3)). They can also include capital costs associated with a deferred benefit (Section 391 (2)). Services for which fees are charged can be either mandatory or discretionary (Section 391(4)).

However, Section 394(1) prohibits fees that are based on:

- (a) the income of a person, however it is earned or received, except that a municipality or local board may exempt, in whole or in part, any class of persons from all or part of a fee or charge on the basis of inability to pay;
- (b) the use, consumption or purchase by a person of property other than property belonging to or under the control of the municipality or local board that passes the bylaw;
- (c) the use, consumption or purchase by a person of a service other than a service provided or performed by or on behalf of or paid for by the municipality or local board that passes the bylaw;
- (d) the benefit received by a person from a service other than a service provided or performed by or on behalf of or paid for by the municipality or local board that passes the bylaw; or
- (e) the generation, exploitation, extraction, harvesting, processing, renewal or transportation of natural resources.

## C. PLANNING APPLICATION FEES AND APPROVAL PROCESS

In Tay, the “tariff of fees” referred to in the *Planning Act* is contained in Bylaw No. 2025-11 and is available on the Township’s website. Most of the planning fees are one-time fees payable upon application submission to the Township.

The Planning Division within the Protective and Development Services Department is largely responsible for reviewing and project managing on all planning applications submitted to the Township. Some applications, such as minor variances, involve relatively less effort. Others, such as official plan amendments or plans of subdivision, may take several months to process. Most application review work is done in-house by Township staff. The Township also provides and strongly encourages the use of pre-consultation services to support applicants in preparing complete applications.

For some application types, different fee rates apply: Official Plan Amendment and Zoning Bylaw Amendment applications are categorized as “Major” and “Minor” applications, whereas Plan of Subdivision applications are categorized based on a per lot basis in

addition to a base fee. Descriptions of each of the different major application types provided within the bylaw can be found below.

Table 13 provides data regarding the estimated number of applications received annually over the last five years for the major categories of applications. Counts were calculated by matching the annual planning fees to the actual cash receipts in each of the past five years.

**Table 13: Planning Applications (2021 - 2025)**

| Application Type                       | 2021       | 2022       | 2023       | 2024       | 2025      | 5 Year Average |
|----------------------------------------|------------|------------|------------|------------|-----------|----------------|
| Official Plan Amendment                | 0          | 2          | 0          | 0          | 0         | 0.4            |
| Zoning By-law Amendment                | 2          | 5          | 7          | 5          | 8         | 5              |
| Removal of Holding Symbol              | 1          | 2          | 0          | 14         | 5         | 4              |
| Temporary Use By-law                   | 0          | 1          | 1          | 1          | 0         | 0.6            |
| Pre-consultation Meeting               | 9          | 12         | 7          | 4          | 6         | 8              |
| Public Notice Re-circulation           | 0          | 2          | 3          | 5          | 1         | 2              |
| Minor Variance                         | 18         | 22         | 22         | 23         | 25        | 22             |
| Consent/Severance                      | 16         | 22         | 10         | 24         | 17        | 18             |
| Site Plan                              | 4          | 2          | 1          | 5          | 3         | 3              |
| Zoning Certificate Application         | 158        | 131        | 109        | 74         | 3         | 95             |
| Deeming By-law                         | 1          | 0          | 1          | 0          | 0         | 0.4            |
| Subdivision Draft Approval Extension   | 0          | 2          | 1          | 1          | 2         | 1              |
| Plan of Subdivision and/or Condominium | 0          | 0          | 0          | 0          | 2         | 0.4            |
| <b>Total Development Applications</b>  | <b>209</b> | <b>203</b> | <b>162</b> | <b>156</b> | <b>72</b> | <b>160</b>     |

*Source: Township of Tay Planning Application data.*

*Note: The 5-Year Average figures have been rounded, where possible.*

The types of planning approval in the Township are summarized below.

#### **i. Official Plan Amendment**

The Township's Official Plan is a broad policy document which sets out the Township's long-range planning objectives. All development that proceeds in the Township must conform to the policies in the Official Plan, as well as any applicable Secondary Plans. In some cases, a planning application requires an amendment to the Official Plan prior to its being approved. The amendment process typically takes several months to complete and involves detailed review by Township staff, Council and the public.

The Township charges separate fees for Official Plan Amendment applications that are classified as either Major or Minor amendments. The applicable fee is determined based on the Township's classification of the proposed amendment.

The Township has processed 2 of these applications over the past five years (see Table 13).

## **ii. Zoning Bylaw Amendment**

The zoning bylaw regulates the use of land in the Township. When a proposal for development includes a plan for uses which are not permitted under the zoning bylaw, an amendment to the bylaw is required in order for the proposal to be approved. The amendment process can be lengthy (several months) and involves a public consultation process.

The Township charges separate fees for Zoning By-law Amendment applications that are classified as either Major or Minor amendments. The applicable fee is determined based on the Township's classification of the proposed amendment.

Over the past five years, the Township has received 27 ZBA applications, with an average of about 5 applications per year.

The removal of holding provisions as well as a temporary use bylaw application/extension triggers separate fees. The Township has had an average of about 5 applications per year over the last five years for both of these application types.

## **iii. Pre-Consultation Applications**

Pre-consultation is a process that occurs before an application is processed to ensure that the application is ready to be submitted. Pre-consultation meetings typically provide the applicant the opportunity to present and discuss their application to Township staff prior to submission.

Over the past five years, an average of 8 pre-consultation applications have been received by the Township per year.

## **iv. Committee of Adjustment**

The Committee of Adjustment is responsible for making decisions on applications for minor variance and consents. With respect to consent to sever land, the Township charges fees at the time of consent application as well as for cancellation of a consent application, and for validations of title.

In total, the Township has processed an average of 18 of such applications per year over a period of 5 years.

Often a proposed development will require that one or more development standards established by the zoning bylaw be varied to allow the development to proceed. In such cases, an approval for variance must be granted.

On average, the Township has received 22 minor variance applications annually over the past five years.

#### **v. Site Plan**

The Township has different Site Plan Agreement fees that vary based on the type and scale of development. Residential developments are charged a base charge plus variable rate for up to 20 units, whereas developments with more than 20 units are charged a base fee with additional fees for resubmissions. Commercial, industrial, and institutional developments are subject to a range of fees for proposals involving different building types (new or existing) and differing building sizes (less than or more than 500 sq. metres).

The Township processed 15 site plan control applications between 2021 and 2025. This level of activity is anticipated to continue over the next 5 years.

#### **vi. Zoning Certificate Application**

Zoning Certificate Applications involve the review of proposed development, construction, or changes in land use to confirm compliance with the Township's zoning by-law. These applications are generally administrative in nature and are typically processed more quickly than planning applications requiring discretionary review, such as zoning by-law amendments or minor variances.

The Township has received about 95 applications per year, over the last five years.

#### **vii. Deeming Bylaw**

A deeming bylaw fee in Tay is a municipal charge to process an application that merges two or more registered lots into one, removing them from a subdivision plan. The fee charged per application as well as per lot, covers municipal costs to amend property boundaries.

The Township has received two of these applications over the past five years.

### **viii. Subdivision Application**

The process for subdividing land is lengthy and involves considerable Township planning resources, a range of private sector professionals, and comprehensive public consultation. The Township imposes a base Draft Plan of Subdivision or Condominium fee as well as additional fees per residential or non-residential unit, lot, or block. The fee bylaw also includes various fees associated with Plans of Subdivision or Condominium, including fees for extensions of draft plan approval.

The Township has received two Plan of Subdivision and/or Condominium applications over the past five years.

### **ix. Other Applications**

The Township also charges other planning-related fees such as:

- Zoning Compliance Letters and Zoning Certificate Applications;
- Solar, Wind, Telecommunication Towers;
- Model Home Agreements; and
- Environmental Reviews.

### **x. Non-Fee Based Review Work**

Town planning staff also undertake work for which a fee is not charged. This non-fee-based work includes planning policy studies, general customer service activities, and review work for which fees cannot be charged.

## 7. PLANNING FEES - ANALYSIS OF REVENUES

This section contains an analysis of past planning application activity in Tay and an assessment of the level of activity that is reasonable to anticipate for the purpose of setting planning fees.

### A. HISTORICAL PLANNING FEE REVENUE

Table 14 shows the revenue (in constant 2026\$) generated from planning applications issued by the Township over the five-year historical period from 2021 to 2025. Over the five-year period, planning fee revenues have averaged approximately \$88,200 per annum with some variation from one year to the next. Notably, fee revenues in 2025 were higher than the average of the past five years, a trend similar to building permit volumes and revenues.

**Table 14: Planning Application Revenue (in \$000s) (2021 to 2025)**

| Application Type                              | 2021          | 2022          | 2023          | 2024          | 2025           | 5 Year Average |
|-----------------------------------------------|---------------|---------------|---------------|---------------|----------------|----------------|
| Official Plan Amendment                       | \$0.0         | \$8.0         | \$0.0         | \$0.0         | \$0.0          | \$1.6          |
| Zoning By-law Amendment                       | \$5.0         | \$12.5        | \$17.5        | \$14.0        | \$24.5         | \$14.7         |
| Removal of Holding Symbol                     | \$0.5         | \$1.0         | \$0.0         | \$7.0         | \$2.5          | \$2.2          |
| Temporary Use By-law                          | \$0.0         | \$1.5         | \$1.5         | \$1.5         | \$0.0          | \$0.9          |
| Pre-consultation Meeting                      | \$2.7         | \$3.6         | \$2.1         | \$1.2         | \$1.8          | \$2.3          |
| Public Notice Re-circulation                  | \$0.0         | \$0.5         | \$0.8         | \$1.3         | \$0.3          | \$0.6          |
| Minor Variance                                | \$18.0        | \$22.0        | \$22.0        | \$23.0        | \$25.0         | \$22.0         |
| Consent/Severance                             | \$24.0        | \$33.0        | \$15.0        | \$36.0        | \$25.5         | \$26.7         |
| Site Plan                                     | \$15.8        | \$8.3         | \$4.0         | \$8.0         | \$3.0          | \$7.8          |
| Zoning Certificate Application                | \$4.0         | \$3.3         | \$2.7         | \$1.9         | \$0.1          | \$2.4          |
| Deeming By-law                                | \$0.5         | \$0.0         | \$0.5         | \$0.0         | \$0.0          | \$0.2          |
| Subdivision Draft Approval Extension          | \$0.0         | \$5.0         | \$2.5         | \$2.5         | \$5.0          | \$3.0          |
| Plan of Subdivision and/or Condominium        | \$0.0         | \$0.0         | \$0.0         | \$0.0         | \$19.3         | \$3.9          |
| <b>Total Development Applications Revenue</b> | <b>\$70.4</b> | <b>\$98.6</b> | <b>\$68.6</b> | <b>\$96.3</b> | <b>\$106.9</b> | <b>\$88.2</b>  |

Source: Township of Tay financial information. Revenues reflect constant 2026 dollars.

A significant component of overall revenue relates to Consent/Severance and Minor Variance applications, which have generated roughly 47 percent of total revenue in 2025. Similarly, Zoning By-law Amendment were also a substantial source of revenue in 2025, which represented 23 percent of the total. When reviewing the revenues over the preceding 5-years, similar application types would be the main revenue drivers.

It is noted that changes in planning application revenue on any given year does not necessarily reflect the level of building or development activity because the timing of fee payments and development activity do not always correspond.

## B. ANTICIPATED FUTURE ACTIVITY

Historical planning application and revenue data provided in Table 13 and Table 14 demonstrate a steady number of applications received over the past five years. Based on discussions with Township staff, it is assumed for the purpose of setting fees, the Township will experience application activity similar to 2025 volumes.

Table 15 sets out the forecast of average annual planning application activity and revenue anticipated through to 2030 by application type.

**Table 15: Forecast Average Annual Planning Application Revenue under Current Rates (in \$000s)**

| Application Type                                         | Anticipated Annual Revenue |
|----------------------------------------------------------|----------------------------|
| Official Plan Amendment                                  | \$5.0                      |
| Zoning By-law Amendment                                  | \$14.0                     |
| Removal of Holding Symbol                                | \$2.5                      |
| Temporary Use By-law                                     | \$0.8                      |
| Pre-consultation Meeting                                 | \$2.4                      |
| Public Notice Re-circulation                             | \$0.5                      |
| Minor Variance                                           | \$22.0                     |
| Consent/Severance                                        | \$27.0                     |
| Site Plan                                                | \$11.6                     |
| Zoning Certificate Application                           | \$2.4                      |
| Deeming By-law                                           | \$0.5                      |
| Part Lot Control By-law                                  | \$1.5                      |
| Subdivision Draft Approval Extension                     | \$3.0                      |
| Plan of Subdivision and/or Condominium                   | \$12.0                     |
| <b>Total Forecast Average Annual Revenue (2026-2030)</b> | <b>\$105.1</b>             |

## 8. PLANNING FEES - ANALYSIS OF COSTS

This section presents an analysis of the direct and indirect costs of delivering services required to approve planning applications in the Township.

### A. DIRECT COSTS

A number of staff at the Township are responsible for processing applications in respect of planning matters in Tay. The entire cost of the time spent by these staff on reviewing planning applications, along with the costs of the resources they use, are considered direct costs under this study. Time shares have been determined based on the information obtained primarily from detailed interviews with all staff members, and are displayed in Appendix A.

Although a portion of staff time is directly attributed to processing planning applications, a significant share is unrelated to application review and is excluded as a cost for fee recovery. This “other” staff time includes planning policy related work, OLT hearings/preparation, engineering reviews and related site inspections, general customer service activities, and review work for which fees cannot be charged, and is also identified in Appendix A.

The following tables display the calculations of direct costs. The calculations are divided by: payroll; office space; and other operating costs. Payroll costs, amounting to about \$285,100 and including all benefits, account for the majority of direct costs (Table 16). Based on discussions with staff, the Township does not anticipate additional staffing needs over the next five years to manage volumes. The current staff complement and resources is deemed sufficient to process the volume of applications over the next five years while maintaining processing timeframes.

**Table 16: Planning Fee Applications - Direct Costs: Payroll (in \$000s)**

| Division                      | Total Payroll Budget | Dev. Planning Application Review | Payroll Share (Fee Recoverable) |
|-------------------------------|----------------------|----------------------------------|---------------------------------|
| Planning                      | \$333.1              | 73%                              | \$242.0                         |
| Public Works and Operations   | \$224.5              | 15%                              | \$33.3                          |
| Building Services             | \$317.6              | 3%                               | \$9.7                           |
| <b>Total Direct - Payroll</b> | <b>\$875.3</b>       |                                  | <b>\$285.1</b>                  |

Space costs only include shares of the operating costs of the administration building. Direct costs associated with space total about \$6,000 (Table 17).

**Table 17: Planning Fee Applications - Direct Costs: Space (in \$000s)**

| Division                    | Total Office Space Allocation | Dev. Planning Application Review | Office Space Share (Fee Recoverable) |
|-----------------------------|-------------------------------|----------------------------------|--------------------------------------|
| Planning                    | \$8.1                         | 73%                              | \$4.9                                |
| Public Works and Operations | \$5.4                         | 15%                              | \$0.5                                |
| Building Services           | \$8.1                         | 3%                               | \$0.6                                |
| <b>Total Direct - Space</b> | <b>\$21.6</b>                 |                                  | <b>\$6.0</b>                         |

*Note: The fee recoverable share may not add due to rounding*

Lastly, operating cost shares are included and based on multiplying the share of time attributed to development planning services by 2026 operating budget projections. This share of costs amounts to approximately \$74,100 and includes for a share of the general costs of the resources used by the divisions to deliver the services (excludes payroll). Added to these costs is the capital cost associated with:

- workstation computers used for the administration of the Planning Fees (\$1,500);
- the cost of one building permit fee review update has been allocated over the five years and is also included in the capital cost calculation (\$6,000).

All together, these supporting expenses amount to about \$81,600 and are included for recovery in the fee analysis.

**Table 18: Planning Fees - Direct Costs: Operating and Minor Capital (in \$000s) <sup>(1)</sup>**

| Division                                          | Total Attributable Operating Costs | Building Permit/ Application Review | Operating Share (Fee Recoverable) |
|---------------------------------------------------|------------------------------------|-------------------------------------|-----------------------------------|
| Planning                                          | \$59.5                             | 73%                                 | \$43.2                            |
| Public Works and Operations                       | \$192.7                            | 15%                                 | \$28.6                            |
| Building Services                                 | \$74.9                             | 3%                                  | \$2.3                             |
| <b>Total Direct - Operating</b>                   | <b>\$327.1</b>                     |                                     | <b>\$74.1</b>                     |
| <b>Minor Capital</b>                              |                                    |                                     | <b>\$7.5</b>                      |
| <b>Total Direct - Operating and Minor Capital</b> |                                    |                                     | <b>\$81.6</b>                     |

*Note 1: Excludes the indirect corporate overhead costs as well as the reserve fund contributions which are captured separately in the cost analysis.*

Table 19 below provides a summary of the total direct costs of planning application review and approval services which totals \$372,600 (see summary on Table 21). Of the total cost, the payroll share represents much of the expense- about \$285,100 (or 76 percent) of the total direct costs.

**Table 19: Summary of Direct Costs by Planning Applications (in \$000s)**

| Application Type        | Direct Payroll | Direct Non-Personnel | Direct Space | Total Direct   |
|-------------------------|----------------|----------------------|--------------|----------------|
| Official Plan Amendment | \$13.7         | \$2.7                | \$0.2        | \$16.6         |
| Zoning By-Law Amendment | \$27.3         | \$5.4                | \$0.5        | \$33.2         |
| Lifting of Hold         | \$8.2          | \$1.6                | \$0.2        | \$10.0         |
| Temporary Use           | \$3.1          | \$0.6                | \$0.1        | \$3.7          |
| Minor Variance          | \$97.1         | \$19.2               | \$2.2        | \$118.5        |
| Consent                 | \$39.6         | \$7.9                | \$1.0        | \$48.4         |
| Site Plan               | \$30.8         | \$17.0               | \$0.7        | \$48.4         |
| Deeming                 | \$1.7          | \$0.4                | \$0.1        | \$2.1          |
| Part Lot Control        | \$3.5          | \$0.7                | \$0.1        | \$4.3          |
| Plan of Subdivision     | \$44.0         | \$21.1               | \$0.7        | \$65.9         |
| Pre-consultation        | \$16.2         | \$4.9                | \$0.3        | \$21.4         |
| <b>TOTAL</b>            | <b>\$285.1</b> | <b>\$81.6</b>        | <b>\$6.0</b> | <b>\$372.6</b> |

## **B. INDIRECT COSTS**

The indirect cost of processing planning applications in Tay represents the share of costs of the Township's Departments that can reasonably be attributed as overhead support of the planning application review service.

Indirect costs were calculated based on what drives the cost of the Departments' support of planning activities. Shares of corporate costs were allocated to each department that provide planning services based on the cost drivers. As an example, the attributable costs of Corporate Services activities were allocated based on a combination of that Departments' number of full-time equivalent staff and gross budget. Using these shares of corporate costs, the cost attributable to processing planning applications was calculated based on the time shares identified in Appendix A. Indirect cost calculations do not include a provision for contributions to a development application fee reserve fund.

Table 20 summarizes the total indirect costs attributable to planning fee review services amount to \$89,100. The calculated cost shares were applied to the corporate departments projected net costs excluding costs for activities which are clearly unrelated to planning applications.

**Table 20: Indirect Costs by Service Area Involved in Planning Applications (in \$000s)**

| Indirect (Overhead) Cost              | Overhead Support of Planning | Planning Support Time Share | Total Indirect Support Cost |
|---------------------------------------|------------------------------|-----------------------------|-----------------------------|
| Planning                              | \$51.9                       | 73%                         | \$37.7                      |
| Public Works and Operations           | \$336.8                      | 15%                         | \$49.9                      |
| Building Services                     | \$49.0                       | 3%                          | \$1.5                       |
| <b>Total Indirect Cost (Overhead)</b> | <b>\$437.7</b>               |                             | <b>\$89.1</b>               |

Table 21 summarizes the indirect costs for each application type, based on the time shares provided in Appendix A.

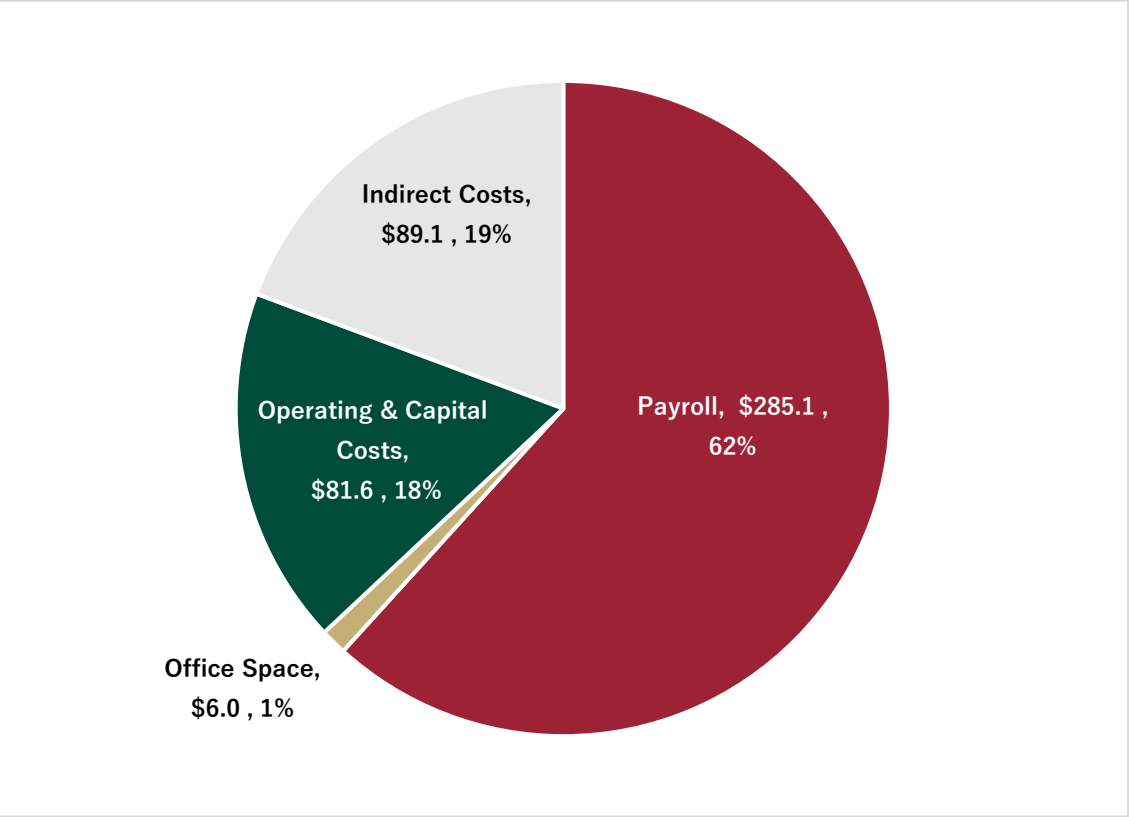
**Table 21: Summary of Direct and Indirect Cost by Planning Application Type (in \$000s)**

| Application Type          | Direct         | Indirect      | Total          |
|---------------------------|----------------|---------------|----------------|
| Official Plan Amendment   | \$16.6         | \$2.1         | \$18.8         |
| Zoning By-Law Amendment   | \$33.2         | \$4.2         | \$37.4         |
| Lifting of Hold           | \$10.0         | \$1.3         | \$11.2         |
| Temporary Use             | \$3.7          | \$0.5         | \$4.2          |
| Minor Variance            | \$118.5        | \$15.1        | \$133.6        |
| Consent                   | \$48.4         | \$6.2         | \$54.6         |
| Site Plan                 | \$48.4         | \$24.2        | \$72.7         |
| Deeming                   | \$2.1          | \$0.3         | \$2.4          |
| Part Lot Control          | \$4.3          | \$0.5         | \$4.8          |
| Plan of Subdivision       | \$65.9         | \$29.2        | \$95.1         |
| Pre-consultation Meetings | \$21.4         | \$5.4         | \$26.9         |
| <b>TOTAL</b>              | <b>\$372.6</b> | <b>\$89.1</b> | <b>\$461.8</b> |

### **C. TOTAL COST OF PROVIDING PLANNING SERVICES**

This pie chart shows the projected cost distribution for providing planning services in the Township. As shown in Figure 3, payroll accounts for the majority of total expenses at about 62 percent (about \$285,100) of the total \$461,800 expense. Indirect costs (overhead) represents the next largest share at 19 percent, followed by operating and minor capital at 18 percent. Space-related expenses make up only a very small portion of the budget at roughly 1 percent. Overall, the chart highlights that staffing costs are the primary cause of the cost of service.

Figure 3: Summary of the Total Cost of Service – Planning (in \$000s)



**D. REVENUE RECOVERY GAPS (VERSUS COST)**

The table below illustrates the shares of total cost to deliver development application review services by application type. In general, staff time from a planning fee perspective is generally distributed amongst the various application types, but notably, minor variance, plan of subdivision applications, consent, and zoning bylaw amendments require the most involvement.

Certain application types have a wider gap between the costs to the Township to deliver the service in comparison to the revenue received from development application fees as shown in Table 22 below.

**Table 22: Cost Versus Revenue Gap by Application Type (in \$000s)**

| Application Type        | Anticipated Annual<br>Avg. Costs <sup>(1)</sup> | Anticipated Annual<br>Avg. Revenues <sup>(2)</sup> | Difference       |              |
|-------------------------|-------------------------------------------------|----------------------------------------------------|------------------|--------------|
| Official Plan Amendment | \$18.8                                          | \$5.0                                              | (\$13.8)         | (73%)        |
| Zoning By-Law Amendment | \$37.4                                          | \$14.0                                             | (\$23.4)         | (63%)        |
| Lifting of Hold         | \$11.2                                          | \$2.5                                              | (\$8.7)          | (78%)        |
| Temporary Use           | \$4.2                                           | \$0.8                                              | (\$3.5)          | (82%)        |
| Minor Variance          | \$133.6                                         | \$22.0                                             | (\$111.6)        | (84%)        |
| Consent                 | \$54.6                                          | \$27.0                                             | (\$27.6)         | (51%)        |
| Site Plan               | \$72.7                                          | \$11.6                                             | (\$61.1)         | (84%)        |
| Deeming                 | \$2.4                                           | \$0.5                                              | (\$1.9)          | (79%)        |
| Part Lot Control        | \$4.8                                           | \$1.5                                              | (\$3.3)          | (69%)        |
| Plan of Subdivision     | \$95.1                                          | \$15.0                                             | (\$80.1)         | (84%)        |
| Pre-consultation        | \$26.9                                          | \$2.4                                              | (\$24.5)         | (91%)        |
| Other                   | \$ -                                            | \$2.9                                              | \$ -             | \$ -         |
| <b>TOTAL</b>            | <b>\$461.8</b>                                  | <b>\$105.1</b>                                     | <b>(\$356.7)</b> | <b>(77%)</b> |

*Note 1: Based on full cost analysis. Figures have been rounded to the nearest thousands.*

*Note 2: Anticipated revenues under current rates.*

*Note 3: Some revenues are forecasted for public notice re-circulations and zoning certificate applications, which have been included under "Other".*

## 9. FULL COST RECOVERY PLANNING FEES

This section presents full cost recovery planning fee rates in light of the cost analysis presented in the previous section.

### A. FULL COST RECOVERY FEES

Full cost fees have been calculated by dividing the total (direct and indirect) cost of providing application review services by the estimated revenues anticipated over the same period. Most fees have been rounded to the nearest \$100; fees of less than \$1,000 have been rounded to the nearest \$10. Table 23 shows that the Township's current fee rates for all applications fall below full cost recovery rates. As indicated in earlier section, while it is important for the Township to understand the full cost recovery rates, the Township is proposing planning fees less than cost recovery and that option is shown in Section D - Implementation Considerations.

**Table 23: Full Cost Recovery Planning Fees**

| Type of Application                                             | Unit            | Current Fee (2026) | Calculated Full Cost Recovery Fees |
|-----------------------------------------------------------------|-----------------|--------------------|------------------------------------|
| <b>Official Plan Amendment Application</b>                      |                 |                    |                                    |
| Major Application                                               | Per Application | \$6,000            | \$22,500                           |
| Minor Application                                               | Per Application | \$4,000            | \$15,000                           |
| <b>Zoning Bylaw Amendment Application</b>                       |                 |                    |                                    |
| Major Application Fee                                           | Per Application | \$4,000            | \$10,700                           |
| Minor Application Fee                                           | Per Application | \$2,500            | \$6,700                            |
| <b>Removal of Holding or "H" Zone Provision</b>                 |                 |                    |                                    |
| Removal of Holding Symbol                                       | Per Application | \$500              | \$2,200                            |
| <b>Temporary Use Bylaw Application or Extension</b>             |                 |                    |                                    |
| Temporary Use Bylaw                                             | Per Application | \$1,500            | \$8,400                            |
| Temporary Use Extension                                         | Per Application | \$500              | \$2,800                            |
| <b>Pre-Consultation</b>                                         |                 |                    |                                    |
| Pre-Consultation Meeting                                        | Per Meeting     | \$300              | \$3,400                            |
| <b>Minor Variance</b>                                           |                 |                    |                                    |
| Minor Variance                                                  | Per Application | \$1,000            | \$3,800                            |
| Certificate of Cancellation                                     | Per Application | \$1,000            | \$3,800                            |
| <b>Consent (Lot Creation, Lot Addition/Boundary Adjustment)</b> |                 |                    |                                    |
| Consent/Severance                                               | Per Lot         | \$1,500            | \$5,800                            |
| Validation of Title                                             | Per Application | \$1,000            | \$3,800                            |

| Type of Application                                                            | Unit              | Current Fee (2026) | Calculated Full Cost Recovery Fees |
|--------------------------------------------------------------------------------|-------------------|--------------------|------------------------------------|
| <b>Deeming and Part Lot Control</b>                                            |                   |                    |                                    |
| Deeming By-law                                                                 | Per Application   | \$500              | \$2,400                            |
| Part Lot Control By-law                                                        | Per Lot           | \$1,500            | \$4,800                            |
| <b>Site Plan</b>                                                               |                   |                    |                                    |
| Residential Site Plan ( $\leq 20$ units)                                       | Per Application   | \$1,000            | \$6,300                            |
| <i>Plus: Charge per Unit (to a maximum of \$5,000)</i>                         | Per Unit          | \$250              | \$1,600                            |
| Residential ( $> 20$ units)                                                    | Per Application   | \$5,000            | \$31,300                           |
| <i>Plus: Re-Submission After 2nd Submission</i>                                | Per Re-Submission | \$2,500            | \$15,700                           |
| Commercial/Industrial Existing                                                 | Per Application   | \$2,000            | \$12,500                           |
| Commercial/Industrial New $\leq 500\text{m}^2$                                 | Per Application   | \$3,000            | \$18,800                           |
| Commercial/Industrial New $> 500\text{m}^2$                                    | Per Application   | \$5,000            | \$31,300                           |
| <i>Plus: Re-Submission After 2nd Submission</i>                                | Per Re-Submission | \$2,500            | \$15,700                           |
| Minor Amendment to Existing Agreement                                          | Per Application   | \$1,500            | \$9,400                            |
| Other Amendments to Existing Agreements                                        | Per Application   | \$3,000            | \$18,800                           |
| <b>Subdivision/Condominium Application</b>                                     |                   |                    |                                    |
| Less than 20 lots/units                                                        | Per Application   | \$5,000            | \$39,600                           |
| 20 lots/units or more                                                          | Per Application   | \$5,000            | \$39,600                           |
| <i>Plus: Charge per lot/unit over 20 lots/units (to a maximum of \$20,000)</i> | Per Lot/Unit      | \$100              | \$800                              |
| Re-Submission after 2nd Submission                                             | Per Re-Submission | \$2,500            | \$19,800                           |
| Revision to draft plan approval                                                | Per Application   | \$3,000            | \$23,800                           |
| Change to draft plan conditions                                                | Per Application   | \$2,500            | \$19,800                           |
| Draft Approval Extension                                                       | Per Application   | \$2,500            | \$19,800                           |
| <b>Zoning Compliance Letters and Zoning Certificate Application</b>            |                   |                    |                                    |
| Zoning Compliance Letter (Regular)                                             | Per Application   | \$50               | \$100                              |
| Zoning Compliance Letter (Rush)                                                | Per Application   | \$100              | \$200                              |
| Zoning Certificate Application                                                 | Per Application   | \$25               | \$50                               |

It should be noted that several fee categories were excluded from the quantitative analysis due to insufficient historical information on application volumes and associated revenue. These included Public Notice Re-Circulation, Sign By-laws; General Legal Agreements; Solar, Wind, and Telecommunication Towers; Source Protection; Model Home Agreement; Documentation; and Environmental fees. Without reliable data on past application counts

and fee-generated revenue, it was not possible to forecast future revenues from each application. Only the fee categories supported by adequate historical data were included in the full-cost recovery rates above.

The excluded fee categories will instead be assessed through a benchmarking exercise as part of the implementation recommendations, where they will be compared against neighbouring municipalities.

## **B. APPLICATION FEE COMPARISONS**

In order to provide an understanding of the current and proposed fee rates of Tay in relation to other similar sized municipalities, a fee comparison is presented in Table 24 below. Rates for the other municipalities in the immediate surrounding area of Tay in Simcoe County are those that are currently in force and may not recover the full cost of planning services. Note that this comparison does not consider any service level differences that may exist.

## **C. FEE STRUCTURE CHANGES AND NEW FEES**

Following the discussions taken place with staff and Council thus far, the following adjustments should be considered:

- 1) The Township should consider introducing a reduced fee for applications to remove the Holding (H) Symbol within the Paradise Point/Grandview Beach. Staff identified that a significant number of properties within this area are subject to holding provisions, and that applications for the removal of these holds have become relatively routine in nature. In recognition of the recurring nature of these applications and the reduced level of staff effort required, a discounted fee would more accurately reflect the cost of processing while supporting fairness and consistency for affected property owners. The proposed fee for the Paradise Point/Grandview Beach area is \$500.
- 2) The Township should consider separating consent application fees into two distinct categories: “New Lot Creation” and “Other Consents.” Applications that result in the creation of one or more new lots typically involve a greater level of staff review and coordination. In contrast, other consent applications, such as easements, rights-of-way, lot line adjustments, or boundary corrections, are generally less complex and require a narrower scope of review. Establishing separate fee categories improves fairness by more closely aligning fees with the level of effort and resources required to process each application type.

**Table 24: Municipal Comparisons Development Planning Fees**

| Planning Fee <sup>1</sup>          | Application   | Tay Township<br>Current Fee<br>(2026) | Town of<br>Penetanguishene | Town of<br>Midland | Township of<br>Severn | Township of<br>Oro-Medonte | Township of<br>Springwater | Township of<br>Tiny |
|------------------------------------|---------------|---------------------------------------|----------------------------|--------------------|-----------------------|----------------------------|----------------------------|---------------------|
| Official Plan<br>Amendments        | Major         | \$6,000                               | \$10,000                   | \$16,758           | \$8,017               | \$9,555                    | \$5,768                    | \$8,000             |
|                                    | Minor         | \$4,000                               | \$5,000                    | \$0                | \$0                   | \$5,370                    | \$0                        | \$0                 |
| Zoning Bylaw<br>Amendments         | Major         | \$4,000                               | \$7,500                    | \$15,986           | \$7,046               | \$7,458                    | \$5,768                    | \$4,000             |
|                                    | Minor         | \$2,500                               | \$3,000                    | \$6,064            | \$0                   | \$4,107                    | \$2,575                    | \$0                 |
| Removal of the Holding Symbol      |               | \$500                                 | \$500                      | \$3,032            | \$1,206               | \$1,540                    | \$1,545                    | \$1,000             |
| Pre-Consultation                   |               | \$300                                 | \$300                      | \$1,000            | \$289                 | \$770                      | \$2,500                    | \$750               |
| Temporary Use                      | Bylaw         | \$1,500                               | \$1,000                    | \$6,064            | \$1,206               | \$4,621                    | \$2,575                    | \$2,000             |
|                                    | Extension     | \$500                                 | \$0                        | \$0                | \$0                   | \$0                        | \$515                      | \$0                 |
| Minor Variance                     |               | \$1,000                               | \$750                      | \$1,538            | \$1,206               | \$2,567                    | \$1,030                    | \$1,500             |
| Consent                            |               | \$1,500                               | \$1,500                    | \$4,100            | \$1,806               | \$2,567                    | \$2,575                    | \$2,000             |
| Site Plan <sup>2</sup>             | Per 100 Units | \$5,000                               | \$5,000                    | \$16,758           | \$3,437               | \$30,403                   | \$6,477                    | \$4,000             |
| Plan of a Subdivision <sup>2</sup> | Per 100 Units | \$13,000                              | \$15,000                   | \$33,075           | \$11,627              | \$65,170                   | \$22,710                   | \$8,000             |

*Source: Planning application rates and fees were compiled from the respective municipal planning fee by-laws and schedules of each municipality and reflect the rates in effect as of July 2026.*

*Note<sup>1</sup>: Some Municipalities may be in the process of updating the fee schedules. Excludes upper-tier fees. Additional fees may be charged for: recirculation, amendments, legal fees, agreements or peer reviews/external consultants*

*Note<sup>2</sup>: the fee imposed in other communities is dependent on the number of units as a portion of the payable amount is recovered from a variable rate*

- 3) The Township's \$300 flat fee for pre-consultations is lower than equivalent fees charged in other similar communities in Simcoe County. Given the increasing demand for pre-consultation services, and the increased need to ensure that applications are submitted as "complete", the Township's current pre-consultation fee rates and associated costs has been carefully analyzed. It is recommended that this fee be differentiated between Major and Minor recognizing the major applications draw significant resources from several staff across the Development Services Division and often require multiple meetings.
  - a. The Major Fee can be increased to \$900 while the Minor fee can be reduced to \$450. Note, the major fee is still less than the full cost recovery fee calculated.
- 4) Introduce a number of new fees for:
  - a. Introduce a new minor variance fee related to draft approved plans of subdivisions. This would be a newly recognized process in the Township and an alternative to an applicant paying a minor zoning bylaw amendment fee. Therefore, the Township can look to impose a base fee \$1,400 + \$100 lot/unit fee to a maximum of \$4,000 (equivalent to a minor zoning bylaw amendment fee).
  - b. A new fee should also be established for Part Lot Control Extension applications. Requests to extend an existing Part Lot Control Exemption By-law require staff to review the status of development, servicing, and compliance with the original approval conditions to determine whether the extension remains appropriate. Introducing a fee would ensure that the costs associated with planning, legal, and administrative review are recovered from the applicant. This is proposed to be 70% of the benchmarked Part Lot Control application, or \$1,600.
  - c. The Township should also consider introducing a Site Plan Application Resubmission/Review Fee applicable after the third submission. While the initial application fee is intended to cover the review of the original submission and subsequent revisions, repeated resubmissions can result in substantial additional staff and agency review time. A fee for review cycles beyond the third submission would encourage applicants to provide complete and coordinated application materials while ensuring that the costs of prolonged review processes are not borne by the Township. This has been proposed to be 25% of the initial Site Plan Application.
  - d. A new fee for Condominium Exemption applications should also be introduced. Establishing a dedicated fee would allow the Township to recover the administrative

and technical costs associated with processing these requests. This has been benchmarked at \$3,000.

- e. Finally, the Township should introduce a fee for the Reactivation of Draft Plan of Subdivision or Condominium approvals. Requests to reactivate inactive or lapsed draft approvals often require staff to undertake a comprehensive review of previous approvals and determine whether updated studies or revised conditions are necessary. A reactivation fee would recognize the review effort involved and ensure that the associated costs are appropriately recovered from the applicant. This has been benchmarked at \$1,000.

## **D. IMPLEMENTATION CONSIDERATIONS**

Should the fully calculated planning fees be implemented, the Township will impose fees that are on average generally higher than the comparator group presented below. In order to remain competitive with other communities in Simcoe County, Council has given direction to impose fees that are generally more in line with the comparator group, subject to some modifications to remove outliers from the rate comparison.

Based on the changes outlined in the section above, the fees recommended are less than full cost recovery to maintain competitiveness. Table 25 below outlined the proposed fees for 2026. Notably, similar to the building permit fees, the fees below would be adjusted to account for the effects of inflation for 2027 implementation.

**Table 25: Planning Fees for Implementation (\$2026 and subject to annual indexing)**

| Type of Application                                               | Unit               | Current Fee (2026) | Staff Recommended Rate |
|-------------------------------------------------------------------|--------------------|--------------------|------------------------|
| <b>Official Plan Amendment Application</b>                        |                    |                    |                        |
| Major Application                                                 | Per Application    | \$6,000            | \$9,700                |
| Minor Application                                                 | Per Application    | \$4,000            | \$6,500                |
| <b>Zoning Bylaw Amendment Application</b>                         |                    |                    |                        |
| Major Application Fee                                             | Per Application    | \$4,000            | \$8,000                |
| Minor Application Fee                                             | Per Application    | \$2,500            | \$4,000                |
| <b>Removal of Holding or "H" Zone Provision</b>                   |                    |                    |                        |
| Removal of Holding Symbol                                         | Per Application    | \$500              | Removed                |
| NEW – Removal of Holding Symbol (Grandview Beach /Paradise Point) | Per Application    | N/A                | \$500                  |
| NEW – Removal of Holding Symbol (All Other Areas)                 | Per Application    | N/A                | \$1,000                |
| <b>Temporary Use Bylaw Application or Extension</b>               |                    |                    |                        |
| Temporary Use Bylaw                                               | Per Application    | \$1,500            | \$2,500                |
| Temporary Use Extension                                           | Per Application    | \$500              | \$800                  |
| <b>Pre-Consultation</b>                                           |                    |                    |                        |
| Pre-Consultation Meeting                                          | Per Meeting        | \$300              | Removed                |
| NEW - Pre-Consultation Meeting (Major)                            | Per Meeting        | N/A                | \$900                  |
| NEW - Pre-Consultation Meeting (Minor)                            | Per Meeting        | N/A                | \$450                  |
| <b>Planning</b>                                                   |                    |                    |                        |
| Public Notice Re-Circulation                                      | Per Re-Circulation | \$250              | \$250                  |
| <b>Minor Variance</b>                                             |                    |                    |                        |
| Minor Variance                                                    | Per Application    | \$1,000            | \$1,400                |
| NEW - Minor Variance (for Subdivision Applications)               | Per Application    | N/A                | \$1,400                |
| NEW - Plus: Charge Per Unit (to a maximum of \$4,000)             | Per Unit           | N/A                | \$100                  |
| Certificate of Cancellation                                       | Per Application    | \$1,000            | \$1,400                |
| <b>Consent (Lot Creation, Lot Addition/Boundary Adjustment)</b>   |                    |                    |                        |
| Consent/Severance                                                 | Per Lot            | \$1,500            | Removed                |
| New Lot Creation                                                  | Per Lot            | N/A                | \$2,400                |
| NEW – Other Consent Applications                                  | Per Lot            | N/A                | \$1,600                |
| Validation of Title                                               | Per Application    | \$1,000            | \$1,600                |
| <b>Deeming and Part Lot Control</b>                               |                    |                    |                        |
| Deeming By-law                                                    | Per Application    | \$500              | \$1,400                |
| Part Lot Control By-law                                           | Per Lot            | \$1,500            | \$2,300                |
| NEW - Part Lot Control Extension                                  | Per Application    | N/A                | \$1,600                |
| <b>Site Plan</b>                                                  |                    |                    |                        |
| Residential Site Plan (≤20 units)                                 | Per Application    | \$1,000            | \$2,200                |
| <i>Plus: Charge per Unit (to a maximum of \$5,000)</i>            | Per Unit           | \$250              | \$550                  |

| Type of Application                                                            | Unit              | Current Fee (2026) | Staff Recommended Rate |
|--------------------------------------------------------------------------------|-------------------|--------------------|------------------------|
| Residential (>20 units)                                                        | Per Application   | \$5,000            | \$11,000               |
| <i>Plus: Re-Submission After 2nd Submission</i>                                | Per Re-Submission | \$2,500            | \$5,500                |
| Commercial/Industrial Existing                                                 | Per Application   | \$2,000            | \$4,400                |
| Commercial/Industrial New ≤500m <sup>2</sup>                                   | Per Application   | \$3,000            | \$6,600                |
| Commercial/Industrial New >500m <sup>2</sup>                                   | Per Application   | \$5,000            | \$11,000               |
| <i>Plus: Re-Submission After 2nd Submission</i>                                | Per Re-Submission | \$2,500            | \$5,500                |
| Minor Amendment to Existing Agreement                                          | Per Application   | \$1,500            | \$3,300                |
| Other Amendments to Existing Agreements                                        | Per Application   | \$3,000            | \$6,600                |
| NEW - Site Plan Application Resubmission/Review (after the 3rd)                | Per Application   | N/A                | 25% of initial fee     |
| <b>Subdivision/Condominium Application</b>                                     |                   |                    |                        |
| Less than 20 lots/units                                                        | Per Application   | \$5,000            | \$10,000               |
| 20 lots/units or more                                                          | Per Application   | \$5,000            | \$10,000               |
| <i>Plus: Charge per lot/unit over 20 lots/units (to a maximum of \$20,000)</i> | Per Lot/Unit      | \$100              | \$200                  |
| Re-Submission after 2nd Submission                                             | Per Re-Submission | \$2,500            | \$5,000                |
| Revision to draft plan approval                                                | Per Application   | \$3,000            | \$6,000                |
| Change to draft plan conditions                                                | Per Application   | \$2,500            | \$5,000                |
| NEW - Condominium Exemption                                                    | Per Application   | N/A                | \$3,000                |
| NEW - Re-activation of Draft Plan of Subdivision/Condominium                   | Per Application   | N/A                | \$1,000                |
| Draft Approval Extension                                                       | Per Application   | \$2,500            | \$5,000                |
| <b>Zoning Compliance Letters and Zoning Certificate Application</b>            |                   |                    |                        |
| Zoning Compliance Letter (Regular)                                             | Per Application   | \$50               | \$260                  |
| Zoning Compliance Letter (Rush)                                                | Per Application   | \$100              | \$520                  |
| Zoning Certificate Application                                                 | Per Application   | \$25               | \$130                  |
| <b>Sign By-law</b>                                                             |                   |                    |                        |
| Variance                                                                       | Per Application   | \$500              | \$500                  |
| <b>Legal</b>                                                                   |                   |                    |                        |
| General Legal Agreements                                                       | Per Agreement     | \$1,000            | \$1,000                |
| <b>Solar, Wind, Telecommunications Towers</b>                                  |                   |                    |                        |
| Solar MicroFIT                                                                 | Per Application   | \$300              | \$300                  |
| Solar Rooftop                                                                  | Per Application   | \$500              | \$1,000                |
| Solar Ground Mount                                                             | Per Application   | \$5,000            | \$5,000                |
| Wind Projects                                                                  | Per Application   | \$5,000            | \$5,000                |
| Telecommunications Tower                                                       | Per Application   | \$500              | \$2,000                |
| <b>Source Protection</b>                                                       |                   |                    |                        |
| Residential Duties                                                             | Per Hour          | \$120              | \$120                  |

| Type of Application    | Unit          | Current Fee<br>(2026) | Staff<br>Recommended<br>Rate |
|------------------------|---------------|-----------------------|------------------------------|
| Non-Residential Duties | Per Hour      | \$120                 | \$120                        |
| <b>Planning</b>        |               |                       |                              |
| Model Home Agreement   | Per Agreement | \$2,000               | \$3,100                      |
| <b>Documents</b>       |               |                       |                              |
| Official Plan Copy     | Per Copy      | \$75                  | \$75                         |
| Zoning By-law Copy     | Per Copy      | \$75                  | \$75                         |
| <b>Environmental</b>   |               |                       |                              |
| Severn Sound Review    | Per Review    | N/A                   | N/A                          |

## **APPENDIX A**

### **BUILDING & PLANNING TIME SHARES**

TAY TOWNSHIP  
2026 BUILDING AND PLANNING FEE STUDY  
APPENDIX A: TABLE  
BUILDING TIME MATRIX

| Position                                             | Time Shares   |                          |       | Total Cost of Building Code |
|------------------------------------------------------|---------------|--------------------------|-------|-----------------------------|
|                                                      | Building Code | Development Applications | Other |                             |
| <b><i>Building Services</i></b>                      |               |                          |       |                             |
| Chief Building Officer, Manager of Building Services | 75.0%         | 1.0%                     | 24.0% | \$ 119,314                  |
| Building Inspector/Plan Examiner                     | 90.0%         | 0.0%                     | 10.0% | \$ 103,748                  |
| Development Services Assistant                       | 50.0%         | 20.0%                    | 30.0% | \$ 20,394                   |
| <b><i>Subtotal</i></b>                               | <b>77.3%</b>  |                          |       | <b>\$ 243,455</b>           |
| <b><i>Public Works and Operations</i></b>            |               |                          |       |                             |
| General Manager, Operational Services                | 1.0%          | 10.0%                    | 89.0% | \$ 2,179                    |
| Engineering Technologist                             | 10.0%         | 10.0%                    | 80.0% | \$ 11,492                   |
| <b><i>Subtotal</i></b>                               | <b>4.1%</b>   |                          |       | <b>\$ 13,671</b>            |
| <b><i>Planning</i></b>                               |               |                          |       |                             |
| Development Services Assistant                       | 50.0%         | 20.0%                    | 30.0% | \$ 20,394                   |
| Manager of Planning and Development Services         | 1.0%          | 80.0%                    | 19.0% | \$ 1,771                    |
| Planning Technician                                  | 15.0%         | 80.0%                    | 5.0%  | \$ 17,291                   |
| <b><i>Subtotal</i></b>                               | <b>11.8%</b>  |                          |       | <b>\$ 39,456</b>            |

TAY TOWNSHIP  
2026 BUILDING AND PLANNING FEE STUDY  
APPENDIX A: TABLE 2  
PLANNING TIME MATRIX

| Position                                             | Time Shares   |                                         |                    | Deeming | Part Lot Control | Plan of Subdivision | Solar | Wind | Telecom | Other | Preconsultation Meetings |
|------------------------------------------------------|---------------|-----------------------------------------|--------------------|---------|------------------|---------------------|-------|------|---------|-------|--------------------------|
|                                                      | Building Code | Development Applications <sup>(1)</sup> | Non-Fee Based Work |         |                  |                     |       |      |         |       |                          |
| <b><i>Building Services</i></b>                      |               |                                         |                    |         |                  |                     |       |      |         |       |                          |
| Chief Building Officer, Manager of Building Services | 75%           | 1%                                      | 24%                | 0.0%    | 0.0%             | 0.0%                | 0.0%  | 0.0% | 0.0%    | 0.0%  | 1.0%                     |
| Building Inspector/Plan Examiner                     | 90%           | 0%                                      | 10%                | 0.0%    | 0.0%             | 0.0%                | 0.0%  | 0.0% | 0.0%    | 0.0%  | 0.0%                     |
| Development Services Assistant                       | 50%           | 20%                                     | 30%                | 1.0%    | 1.0%             | 1.0%                | 0.0%  | 0.0% | 0.0%    | 0.0%  | 1.5%                     |
|                                                      |               |                                         |                    |         |                  |                     |       |      |         |       |                          |
| <b><i>Public Works and Operations</i></b>            |               |                                         |                    |         |                  |                     |       |      |         |       |                          |
| General Manager, Operational Services                | 1%            | 10%                                     | 89%                | 0.0%    | 0.0%             | 5.0%                | 0.0%  | 0.0% | 0.0%    | 0.0%  | 1.0%                     |
| Engineering Technologist                             | 10%           | 10%                                     | 80%                | 0.0%    | 0.0%             | 5.0%                | 0.0%  | 0.0% | 0.0%    | 0.0%  | 0.0%                     |
|                                                      |               |                                         |                    |         |                  |                     |       |      |         |       |                          |
| <b><i>Planning</i></b>                               |               |                                         |                    |         |                  |                     |       |      |         |       |                          |
| Development Services Assistant                       | 50%           | 20%                                     | 30%                | 1.0%    | 1.0%             | 1.0%                | 0.0%  | 0.0% | 0.0%    | 0.0%  | 1.5%                     |
| Manager of Planning and Development Services         | 1%            | 80%                                     | 19%                | 0.5%    | 1.5%             | 15.0%               | 0.0%  | 0.0% | 0.0%    | 0.0%  | 5.0%                     |
| Planning Technician                                  | 15%           | 80%                                     | 5%                 | 0.0%    | 0.0%             | 0.0%                | 0.0%  | 0.0% | 0.0%    | 0.0%  | 2.0%                     |
|                                                      |               |                                         |                    |         |                  |                     |       |      |         |       |                          |

**APPENDIX B**

**TOWNSHIP-WIDE INDIRECT CORPORATE  
COST CALCULATION**

APPENDIX B

TAY TOWNSHIP  
2026 BUILDING AND PLANNING FEE STUDY  
TOWNSHIP-WIDE INDIRECT CORPORATE (OVERHEAD)  
COST CALCULATION

| Cost Allocation                       | Net Budget          | Excluded Costs    | Attributable Costs  | Cost Driver <sup>(2)</sup> | Protective and Development Services |          |                   |       |                          | Corporate Services        |                | Operational Services |                      | Water and Wastewater |            | Total  |
|---------------------------------------|---------------------|-------------------|---------------------|----------------------------|-------------------------------------|----------|-------------------|-------|--------------------------|---------------------------|----------------|----------------------|----------------------|----------------------|------------|--------|
|                                       |                     |                   |                     |                            | Planning and Development            | Heritage | Building Services | Bylaw | Protection to People and | Council and Committees of | Administration | Roads and Fleet      | Parks and Recreation | Water                | Wastewater |        |
| <b>Corporate Services</b>             |                     |                   |                     |                            |                                     |          |                   |       |                          |                           |                |                      |                      |                      |            |        |
| Council and Committees of Council     | \$ 383,369          | \$ -              | \$ 383,369          | FTE+Budget                 | 2.8%                                | 0.0%     | 2.6%              | 2.1%  | 5.3%                     | 0.2%                      | 14.3%          | 17.9%                | 11.2%                | 7.8%                 | 35.8%      | 100.0% |
| Administration                        | \$ 1,755,082        | \$ 254,000        | \$ 1,501,082        | FTE+Budget                 | 2.8%                                | 0.0%     | 2.6%              | 2.1%  | 5.3%                     | 0.2%                      | 14.3%          | 17.9%                | 11.2%                | 7.8%                 | 35.8%      | 100.0% |
| <b>Total Indirect Cost (Overhead)</b> | <b>\$ 2,138,451</b> | <b>\$ 254,000</b> | <b>\$ 1,884,451</b> |                            |                                     |          |                   |       |                          |                           |                |                      |                      |                      |            |        |

| Calculation of Indirect Cost          | Net Budget          | Excluded Costs <sup>(1)</sup> | Attributable Costs  | Cost Driver <sup>(2)</sup> | Protective and Development Services |              |                   |                  |                          | Corporate Services        |                   | Operational Services |                      | Water and Wastewater |                   | Total               |
|---------------------------------------|---------------------|-------------------------------|---------------------|----------------------------|-------------------------------------|--------------|-------------------|------------------|--------------------------|---------------------------|-------------------|----------------------|----------------------|----------------------|-------------------|---------------------|
|                                       |                     |                               |                     |                            | Planning and Development            | Heritage     | Building Services | Bylaw            | Protection to People and | Council and Committees of | Administration    | Roads and Fleet      | Parks and Recreation | Water                | Wastewater        |                     |
| <b>Corporate Services</b>             |                     |                               |                     |                            |                                     |              |                   |                  |                          |                           |                   |                      |                      |                      |                   |                     |
| Council and Committees of Council     | \$ 383,369          | \$ -                          | \$ 383,369          | FTE+Budget                 | \$ 10,553                           | \$ 19        | \$ 9,960          | \$ 8,237         | \$ 20,508                | \$ 893                    | \$ 54,773         | \$ 68,528            | \$ 42,862            | \$ 29,966            | \$ 137,071        | \$ 383,369          |
| Administration                        | \$ 1,755,082        | \$ 254,000                    | \$ 1,501,082        | FTE+Budget                 | \$ 41,321                           | \$ 73        | \$ 38,999         | \$ 32,253        | \$ 80,298                | \$ 3,495                  | \$ 214,463        | \$ 268,321           | \$ 167,828           | \$ 117,330           | \$ 536,702        | \$ 1,501,082        |
| <b>Total Indirect Cost (Overhead)</b> | <b>\$ 2,138,451</b> | <b>\$ 254,000</b>             | <b>\$ 1,884,451</b> |                            | <b>\$ 51,874</b>                    | <b>\$ 92</b> | <b>\$ 48,959</b>  | <b>\$ 40,490</b> | <b>\$ 100,805</b>        | <b>\$ 4,387</b>           | <b>\$ 269,235</b> | <b>\$ 336,849</b>    | <b>\$ 210,690</b>    | <b>\$ 147,296</b>    | <b>\$ 673,772</b> | <b>\$ 1,884,451</b> |

Note (1): only insurance and retiree benefit costs are included in corporate finance. All other expenditures have been excluded (transfer to reserve, debt, investments, etc.)

Note (2): FTE denotes Full-Time Equivalent Employees

Source: Hemson Consulting based on Township of Tay financial data

## **APPENDIX C**

### **BUILDING FEES: ADMINISTRATIVE CHARGES**

| Fee Title                                   | Description of Fee                                                                                                                                                                                                                                                                                                                                                                        | Current Fee                                                                                                                                                           | Benchmark Fee                                                                                                                                                         |
|---------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Inspections and Investigations              | Where a mandatory Inspection is required of an assembly or service, the initial Inspection and one subsequent re-inspection are not subject to the Additional Inspection Fee.                                                                                                                                                                                                             | All additional re-inspections required are subject to this fee, at the Chief Building Official's discretion.                                                          | All additional re-inspections required are subject to this fee, at the Chief Building Official's discretion.                                                          |
| Additional Inspections                      | Any new structure containing Assembly, Commercial, Industrial and Dwelling Uses.                                                                                                                                                                                                                                                                                                          | \$150.00 per Inspection. A Deposit of \$600.00 will be required prior to the issuance of a Building Permit, non-refundable after 24 months from date of permit issue. | \$160.00 per Inspection. A Deposit of \$600.00 will be required prior to the issuance of a Building Permit, non-refundable after 24 months from date of permit issue. |
| Charges for Extra Inspections               | Any renovation or addition to a structure containing an Assembly, Commercial, Industrial and Dwelling Uses at the Chief Building Official's discretion. Any structure constructed under a Conditional Building Permit.                                                                                                                                                                    |                                                                                                                                                                       |                                                                                                                                                                       |
| Extraordinary Permit Application Processing | Upon issuance of Final Inspection, any remaining funds will be returned to the applicant, provided a written request from owner or applicant who paid the fees has been received by the Chief Building Official within 6 months of the date of the passed Final Inspection. Where a Permit is abandoned, any funds remaining from the deposit shall be considered forfeited by the owner. | \$120.00 per hour, 15 min. increments, with 1 hour minimum                                                                                                            | \$120.00 per hour, 15 min. increments, with 1 hour minimum                                                                                                            |
| Special Investigation                       | Where construction commenced prior to the issuance of permit listed above                                                                                                                                                                                                                                                                                                                 | Double the applicable permit fees (max. \$10,000)                                                                                                                     | Double the applicable permit fees (max. \$10,000)                                                                                                                     |
|                                             | The issuance of an order under the Building Code Act (with respect to building matters), not property standards section 15                                                                                                                                                                                                                                                                | \$200.00 prior to charge laid or recovery of costs to prosecute                                                                                                       | \$210.00 prior to charge laid or recovery of costs to prosecute                                                                                                       |
|                                             | Order not complied with, additional site visits to review status of non-compliance.                                                                                                                                                                                                                                                                                                       | \$150.00 per inspection                                                                                                                                               | \$160.00 per inspection                                                                                                                                               |
|                                             | Issuance of summons                                                                                                                                                                                                                                                                                                                                                                       | \$600.00 plus legal costs                                                                                                                                             | \$640.00 plus legal costs                                                                                                                                             |
| Conditional Building Permits                | Conditional Building Permits Pursuant to Section 8.(3) of the Building Code Act                                                                                                                                                                                                                                                                                                           | All applicable Permit Fees plus cost recovery of outside professional services needed, based on a total of actual fee plus 10% with a                                 | All applicable Permit Fees plus cost recovery of outside professional services needed, based on a total of actual fee plus 10% with a                                 |

| Fee Title                | Description of Fee                                                                                                                                                                                                                                                                             | Current Fee                                                | Benchmark Fee                                              |
|--------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|------------------------------------------------------------|
|                          |                                                                                                                                                                                                                                                                                                | minimum additional cost of \$150.00. Whichever is greater. | minimum additional cost of \$150.00. Whichever is greater. |
| Administrative Approvals | File Search - Applies to retrieval of information from archived permits.                                                                                                                                                                                                                       | \$120.00 per hour, 15 min. increments, with 1 hour minimum | \$120.00 per hour, 15 min. increments, with 1 hour minimum |
|                          | File Maintenance Fee (applies to open files after the fourth year)                                                                                                                                                                                                                             | \$200.00 per annum                                         | \$210.00 per annum                                         |
|                          | Compliance letters to other Govt. authorities (i.e. L.C.B.O)                                                                                                                                                                                                                                   | \$75.00 per letter                                         | \$80.00 per letter                                         |
|                          | Deferral of Revocation                                                                                                                                                                                                                                                                         | \$150.00 flat fee                                          | \$160.00 flat fee                                          |
|                          | On-site Sewage Systems (Billing for non-permit related compliance)                                                                                                                                                                                                                             | \$120.00 per hour                                          | \$120.00 per hour                                          |
|                          | Third party enforcement costs                                                                                                                                                                                                                                                                  | Cost Recovery plus 10% Admin Fee                           | Cost Recovery plus 10% Admin Fee                           |
|                          | Revision (Review of revisions to documents submitted for permits listed above)                                                                                                                                                                                                                 | \$120.00 per hour                                          | \$120.00 per hour                                          |
|                          | Transfer of Permit upon sales transaction of property and where a Building Permit is active and where there are no proposed changes to the Permit Drawings                                                                                                                                     | \$100.00                                                   | \$110.00                                                   |
| Engineering Reviews      | Review of engineered plans, reports, and related documents.                                                                                                                                                                                                                                    | <b>NEW FEE</b>                                             | Cost Recovery plus 10% Admin Fee                           |
| Permit Processing        | For submissions prior to zoning approval                                                                                                                                                                                                                                                       | \$150.00                                                   | <b>REMOVED</b>                                             |
| Refund of Permit Fees    | The fees that may be refunded shall be a percentage of the fees payable under this By-law as follows and notwithstanding this paragraph, no refund shall be made of an amount less than \$150.00. All requests for refunds must be in writing and made within 6 months of date of application. |                                                            |                                                            |
|                          | 1. 80 percent if building administrative functions have been performed.                                                                                                                                                                                                                        |                                                            |                                                            |
|                          | 2. 70 percent if building administrative and zoning functions have been performed.                                                                                                                                                                                                             |                                                            |                                                            |
|                          | 3. 45 percent if building administrative, zoning and plan examination functions have been performed.                                                                                                                                                                                           |                                                            |                                                            |
|                          | 4. 30 percent if the permit has been issued and no field inspections have been performed subsequent to permit issuance.                                                                                                                                                                        |                                                            |                                                            |
|                          | 5. 5 percent shall additionally be deducted for each field inspection that has been performed after the permit has been issued and subtracted from 4 above.                                                                                                                                    |                                                            |                                                            |

| Fee Title                                     | Description of Fee                                                                          | Current Fee                 | Benchmark Fee               |
|-----------------------------------------------|---------------------------------------------------------------------------------------------|-----------------------------|-----------------------------|
| Inspection & Report for Severance             | Inspect and produce a Septic Report for each proposed parcel, as is, but on a per lot basis | \$150.00 (per proposed lot) | \$160.00 (per proposed lot) |
| Inspection & Report for Plan of a Subdivision | (to include all of the severed and retained lots)                                           | \$150.00 (per lot)          | \$160.00 (per lot)          |
| Searching of Records                          | No charge if part of full Municipal Records Search                                          | \$75.00                     | \$80.00                     |
| Invoice Processing Fee                        |                                                                                             | \$50.00                     | \$50.00                     |

The current by-law provides that, for structures of an unusual shape or projects that are unique in nature where the application building fees are impractical, the Chief Building Official has the authority to determine the Building Permit Fee using one or a combination of alternative fee calculation methods:

- 1) based on an estimate of staff time required to process the application;
- 2) by applying a fee, or combination of fees that, in the judgment of the Chief Building Official, most closely reflects the proposed project; or
- 3) by applying a fee per \$1,000 of construction value (applicable only to specific types of buildings).

Following discussions with staff and a review of the current fee structure, the fees in this schedule have been updated to maintain consistency with the recommended Administrative Fees presented above.

| Description of Fee Method                                                                                                               | Current Fee                                                                            | Recommended Fee                                                                          |
|-----------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|
| 1) Based on an estimate of staff time required to process the application                                                               | \$60.00 per hour for Plans Review & Clerical Processing<br>+<br>\$75.00 per Inspection | \$120.00 per hour for Plans Review & Clerical Processing<br>+<br>\$160.00 per Inspection |
| 2) Apply a fee, or combination of fees that, in the judgment of the Chief Building Official, most closely reflects the proposed project | Dependant on CBO Judgement                                                             | Maintain Current Fee                                                                     |
| 3) Apply a fee per \$1,000 of construction value (applicable only to Ontario Building Code Groups A-F and Farm Buildings)               | \$12.00 per \$1,000 of Construction Value                                              | \$13.00 per \$1,000 of Construction Value                                                |