

Purpose of the Township Treasurer's Statement

The purpose of the annual Statement of the Treasurer is to document the continuity of each development charge reserve fund, including services covered, development charge collections, interest earnings, funding transfers, borrowing and landowner credit transactions.

The Treasurer's annual statement may be reviewed by the public in the office of the Treasury Department during regular office hours, Monday to Friday, between 8:30 a.m. and 4:30 p.m.

Further Information

For additional information please contact:

Planning Department

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TOWNSHIP OF TAY DEVELOPMENT CHARGES PAMPHLET (effective January 1, 2026)

This pamphlet summarizes the Township of Tay's policy with respect to development charges. By-law 2024-04, 2024-05 and 2024-06 impose Township-wide development charges for municipal services.

The information contained herein is intended only as a guide. Applicants should review the by-laws and consult with the Planning Department to determine the charges that may apply to specific development proposals.

Development Charge By-law 2024-04, 2024-05 and 2024-06 are available for inspection in the Clerks Department during regular working hours, Monday to Friday, between 8:30 a.m. and 4:30 p.m.

Purpose of Development Charges

The general purpose for which development charges are imposed by the Township is to assist in providing the infrastructure required by future development in the municipality by establishing a viable capital funding source to meet the Township's financial requirement.

The Council of the Township of Tay passed By-law 2024-04, 2024-05 and 2024-06 (uniform Township-wide charges) on January 24, 2024 under subsection 2(1) of the *Development Charges Act, 1997*. No area-specific development charges are applicable in the Township of Tay. See By-law 2024-04, 2024-05 and 2024-06 for area/use specific exemptions from development charges.

TOWNSHIP OF TAY DEVELOPMENT CHARGES

Development Charge Rules

The rules for determining if a development charge is payable in a particular case, and for determining the amount of the charge, are as follows:

1. Development Charge By-law 2024-04, 2024-05 and 2024-06 apply to all lands in the Township of Tay. Water and wastewater charges are applicable within their respective service areas only.
2. The portion of development charges with respect to 25% of Water Services, Wastewater Services, Public Works and Roads & Related Services shall be calculated and payable with respect to an approval of a plan of subdivision immediately upon entering into an agreement and the balance of development charges shall be calculated and payable on the date of building permit issuance. Otherwise, development charges are calculated and payable on the date of building permit issuance. A building permit shall not be issued until the development charges have been paid in full, unless an owner has entered into an agreement with the municipality to do otherwise.
3. The following are wholly exempt from development charges under the by-law:
 - lands owned by and used for the purposes of a municipality, local board thereof, or board of education;
 - the enlargement of an existing residential dwelling unit;
 - the creation of one or two additional residential dwelling units in an existing single detached dwelling where the total gross floor area of the additional unit(s) does not exceed the gross floor area of the existing dwelling unit;
 - the creation of one additional dwelling unit in any other existing residential building provided the gross floor area of the additional unit does not exceed the smallest existing dwelling unit already in the building;
 - industrial buildings, places of worship, and non-residential farm buildings.

Other exemptions or reductions may apply; see By-law 2024-04, 2024-05 and 2024-06 for full details.

4. A reduction of development charges, as set out under the by-law, is allowed in the case of a redevelopment where if within 5 years prior to the date of payment of development charges in regard to such redevelopment a building was or is to be demolished in whole or in part or converted from one principal use to another.
5. The schedule of development charges will be adjusted annually as of January 1st each year, in accordance with the third quarter of the Non-residential Building Construction Price Indexes, Toronto Area. Please note

per Rule 2 that a building permit application filed prior to January 1st in any given year and that is issued after said January 1st will be assessed a development charge at the newly adjusted rate. This may result in an annual increase or decrease to the development charge due to inflation or deflation.

Township-wide Development Charges – under By-law 2024-04, 2024-05 and 2024-06

A list of the municipal services for which Township-wide development charges are imposed and the amount of the charge by development type, **effective January 1, 2026**, is as follows:

2026 Rates - per By-law 2024-04, 2024-05, 2024-06				
Service	Residential Charge by Unit Type (Cost Per Unit)			Non Residential
	Single Detached & Semi-Detached Dwellings	Townhouses & Other Multiples	Apartment Units	Charge (per square meter of gross floor area)
Library	\$ 142.00	\$ 105.00	\$ 90.00	\$ -
Fire	\$ 1,768.00	\$ 1,318.00	\$ 1,125.00	\$ 11.00
Parks & Recreation	\$ 1,927.00	\$ 1,436.00	\$ 1,227.00	\$ -
Services Related to A Highway	\$ 4,130.00	\$ 3,078.00	\$ 2,629.00	\$ 24.20
Development Related Studies	\$ 1,359.00	\$ 1,013.00	\$ 865.00	\$ 7.96
Subtotal General Services	\$ 9,326.00	\$ 6,950.00	\$ 5,936.00	\$ 43.16
Water	\$ 10,866.00	\$ 8,098.00	\$ 6,919.00	\$ 63.69
Subtotal Water	\$ 10,866.00	\$ 8,098.00	\$ 6,919.00	\$ 63.69
Wastewater Services	\$ 39,382.00	\$ 29,355.00	\$ 25,074.00	\$ 230.84
Subtotal Wastewater	\$ 39,382.00	\$ 29,355.00	\$ 25,074.00	\$ 230.84
2025 Amount Payable	\$ 59,574.00	\$ 44,403.00	\$ 37,929.00	\$ 337.69
¹ Effective June 1, 2024: Bill 185 - Cutting Red Tape to Build More Homes Act removed the statutory phase in of Calculated DC Rates.				
² Rates are adjusted annually to reflect the change in non residential building construction price				
³ The Treasurer shall rebate the water and/or wastewater service components of the calculated development charge for developments where these services are not available within five hundred feet and servicing plans are not scheduled within five years of the building permit issuance.				