

DGM-27-26: Additional Comments Received by Community Planning



April 6, 2026

**By Email Only**

City of Burlington  
426 Brant Street  
Burlington, Ontario  
L7R 3Z6

To: Alison Enns, Manager of Policy and Community Planning  
City of Burlington

**RE: Draft Amendments to City of Burlington's Community Improvement Plan**

Dear Alison,

Thank you for the opportunity to prepare a written response to the draft amendment proposed to City of Burlington's Community Improvement Plan. National Homes has constructed several hundred homes in Burlington over the last 10 years.

The housing industry is currently in a state of crisis. For-profit developers who are seeking to construct purpose built rental apartments, townhouses, and market condominiums are looking for ways to cut costs to make their projects viable in this serious market downturn. We currently have a future phase of a project on Plains Road with Conditional Site Plan approval and Building Permit applications filed with the City, this project should be able to qualify for the DC relief and potentially the TIEG portion of the City's Temporary CIP program.

While we understand City council's direction to have staff study the CIP option, we believe that a Grant program can be implemented quickly on a time limited basis without being incorporated into a CIP program. On March 30, 2026, the Province announced the Canada-Ontario Partnership to Build (see attachment). The Province notes in their press release that monies in this program will be prioritized for municipalities that reduce and maintain reductions on development charges. In order to qualify for funding, the Province will require a commitment of substantial residential DC reductions between 30 to 50 percent for a duration of 3 years. With this new information available, we request that staff update their recommendations to Council to approve a temporary development charge reduction for 3 years, subject to written confirmation regarding receipt of funding from the Federal and Provincial Government for the program. We believe that this process should apply to all forms of housing and operate outside of the CIP programs detailed requirements.

Additional Comments Received by Community Planning

Please find attached our comments on the portions of the Temporary CIP program most applicable to purpose built rental and condo projects.

As a general comment, while we understand the objectives of the proposed modifications to existing Affordable Housing CIP, we are extremely concerned that there is no mechanism available for existing City applications in queue to apply for this program without modifying their current Site Plan application drawings, and Building Permit drawings to incorporate a revised unit mix so that the application can qualify for the program. This requirement will have the opposite effect by adding potential delays to existing applications which currently are best positioned to proceed to construction. The draft CIP is currently structured to incentivize and support smaller multiplex applications and is currently not designed to support larger mixed uses projects which could have a mixture of apartment building blocks (which may be delivering 2 bed and 3 bed units but not at the mix proposed in the draft CIP) and stacked townhouse blocks (which would have 2 bed/ 3 beds well above the minimum threshold sizes noted but may not be at the mix proposed in the draft CIP).

I would be happy to schedule a meeting with you to explain our specific concerns with you and show you the challenges that we are currently having with the CIP draft as it applies to a larger mixed use project in Burlington's pipeline.

Thanks,



Travis Nolan, VP Development

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Attachments:

- Backgrounder – Details of the Canda-Ontario Partnership to Build, March 30, 2026
- Draft Amendment to CIP – Temporary Programs with National Comments, April 7, 2026

## BACKGROUNDER

# Details of the Canada-Ontario Partnership to Build

March 30, 2026

[Office of the Premier](#)

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The following co-operative initiatives are being undertaken by the governments of Ontario and Canada to build housing and infrastructure that will benefit both the provincial and national economy:

**Development Charges Reduction:** Ontario and Canada agree to a cost-matched structure to provide a combined \$8.8 billion over 10 years for infrastructure investments in Ontario with Canada's share of the funding flowing through the Build Communities Strong Fund's (BCSF) PT stream. Ontario and Canada agree that the goal of the initiative is to support housing-enabling infrastructure projects in Ontario, and that the funding will be prioritized for municipalities that reduce and maintain reductions on development charges (DCs), which can add hundreds of thousands of dollars to the cost of a new home. This new infrastructure funding will offset much of the financial impact of DC reductions on municipalities. However, municipalities will also be expected to support DC reductions, so that all three levels of government are supporting increased housing supply and affordability. Funding will also be made available for non-DC levying municipalities as well as for infrastructure projects prioritized by Ontario, and across a broader range of asset classes and recipients eligible under the BCSF PT stream.

Canada and Ontario will also agree on a list of priority municipalities where DCs are seen as cost-prohibitive and where growth is essential to support Ontario's future. For these municipalities, **Ontario would require a commitment of substantial residential DC reductions (of between 30 to 50 per cent) for a duration of three years.** Ontario will work to recognize municipalities that have already reduced their residential DCs provided they maintain the reductions for a minimum three-year period.

Municipalities would work with Ontario to put forward a list of projects that this funding could be used against, which must be ready-to-build and meet any other requirements agreed to between Ontario and Canada. Ontario will also commit to

## 5.9 DRAFT Temporary Programs

The following programs are temporary. Application submissions will be accepted for a two (2) year period from (date to be determined) to (date to be determined).

### General Temporary Program Eligibility

Notwithstanding the General Program Eligibility criteria in subsection 5.3 of this Plan, the Program Eligibility criteria of the Temporary Programs found below shall apply.

Housing projects will be given consideration under this Plan subject to satisfying the following general eligibility criteria, in addition to the program eligibility criteria outlined in Appendix B, Additional Program Details and Eligibility Criteria:

- **Location:** The subject property must be located within the designated CIPA, as shown in Appendix A of this Plan.
- **Eligible Dwelling Unit:** For the purpose of these temporary programs, an Eligible Dwelling Unit means a new residential unit, whether intended for ownership or rental tenure, that is subject to development charges, that meets all of the following criteria:
  - The unit is authorized pursuant to the issuance of a successful building permit for the building superstructure;
  - The unit is located within a townhouse (including street oriented, stacked or back-to-back forms) or multi-residential or mixed-use multi-residential development, or any combination thereof, but does not include single or semi-detached , duplex or Additional Residential units.
- **New Dwelling Unit:** Financial Incentives will only be provided for successful applications that will result in the creation of one or more new housing units as permitted by the Burlington Official Plan and applicable Zoning By-law requirements, and in accordance with the unit minimums in the Program Eligibility Criteria in Appendix B of this Plan.
- **Property Ownership:** Eligibility is restricted to registered or assessed owners of private or public land and buildings and entities within the non-profit sector. Applicants must be in good standing and not have any outstanding property tax arrears or other obligations to the City, or utility payment arrears related to the subject property at the time of application and throughout the duration of the financial incentive agreement.

- **Complete Application:** Applications for a financial incentive(s) in this Plan must be complete and will include application forms and supporting materials as required by the City, which may include work plans, cost estimates and contracts, applicable reports, and any additional information required at the discretion of the City to evaluate the proposal.
- **Multiple Financial Incentives:** Applicants may be eligible for more than one financial incentive program under Section 5.0 of this Plan, including temporary programs, as part of a single application, unless otherwise restricted by a program. Financial incentives may be combined with other City of Burlington programs, as well as with additional programs and funding offered by the Region of Halton or any other levels of government, organizations, or agencies, including the Canada Mortgage and Housing Corporation (CMHC) and the Federation of Canadian Municipalities (FCM).
- **Affordability Criteria:** Specific affordability criteria are established in relevant program details in Appendix B. At its discretion, the City reserves the right to enter into an agreement with an eligible applicant for a time period that differs from the minimum affordability period set out in an incentive program in Appendix B.
- **Approval Requirements:** Housing projects linked to a temporary incentive program application, under section 5.9 of this Plan, shall only proceed after obtaining approval from a site plan application submitted under the *Planning Act* and/or a building permit, along with any other necessary permits; or, at the discretion of the Director of Community Planning, proceed based on alternate agreed upon terms of the City. These projects must also comply with the Ontario Building Code and all other relevant planning policies, by-laws and standards. ~~An application must also be consistent with any other design guidelines or architectural control guidelines or standards, for example, the Sustainable Building and Development Guidelines.~~
- **Incentive Applicability Period:** Costs incurred before the adoption of this CIP will not be considered eligible. Financial incentives will not be retroactively applied to work commenced prior to approval of an application for incentives under this Plan, unless otherwise permitted by a specific program.
- **Legal Agreement:** An agreement between the City and the owner, or entities within the non-profit sector will be required, to the satisfaction of the City, for any of the incentives offered by this Plan. ~~The agreement may require the City to register a mortgage/charge on title to the property.~~ The agreement will indicate the required affordability and/or tenure period. If commitments are not met for the affordability and/or tenure term, full or partial repayment of any grants and loans, together with any applicable costs and interest may be required. Incentives embedded in other agreements, would also be subject to full or partial repayment.

Please elaborate on what this means? A for profit purpose built rental project should qualify simply by applying for Zoning/ Site Plan Approval and not be subject to releasing other information.

This should be deleted due Provincial changes regarding design guidelines.

A charge on title should not be required for private sector Purpose Built Rental or Market Condo Units.

- **Construction Timing Eligibility:** Housing projects must achieve the following to qualify:
  - o A Foundation or Shoring and/or Building Excavation Permit is issued within 12 months from Site Plan Approval.
  - o Construction starts defined as the commencement of below grade construction including excavation, shoring or foundation work within 12 months of Foundation or Shoring and/or Building Excavation Permit issuance.
  - o Above grade building permit is achieved within 36 months from SPA.
  - o There is opportunity for limited extensions at the discretion of the Director of Planning, dependent on construction progress reports, project scale and timelines.
- **Tenant Occupancy:** Proof through a lease or other documentation will be required by the applicant to the City in order to demonstrate that the new purpose built rental dwelling unit is occupied by a tenant for the term of any incentive offered by this Plan.
- **Short-Term Accommodation:** TBD.
- **City Discretion:** The City or Council reserves the right to reject any application, regardless of whether the applicant satisfies the Program requirements, if Council determines the commercial relationship between the City and the applicant has been impaired. Grounds for impairment, include, but are not limited to the applicant being involved in litigation with the City. For the purposes of this provision, “applicant” may include, but shall not be limited to: an individual or entity identified in the application form, and where, the applicant is a corporation, any person, or entity holding an interest in that corporation, as determined by the City in its exclusive, absolute, and unfettered discretion.

What is the purpose of this requirement? If building is issued with an Occupancy Building Permit stating that it is a Purpose Built Rental building this should be sufficient for the City's records?

Does this mean that the applicant would forfeit its right to appeal the City's Development Charge Bylaw or CBC bylaw and other Planning Act Appeals?

### 5.9.1 Development Charge Reduction Grant – Purpose Built Rental

Development Charge Reduction Grant - Purpose Built Rental Program	This is a grant for up to 100% equivalent to the City portion of the Development Charges for eligible purpose-built rental units subject to program criteria.
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### 5.9.2 Development Charge Reduction Grant - Ownership

Development Charge Reduction Grant – ownership Program	This is a grant for up to 100% equivalent to the City portion of the Development Charges for eligible ownership units subject to program criteria.
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### 5.9.3 Missing Middle Affordable Housing Grant

Missing Middle Affordable Housing Unit Grant Program	<p>This program offers up to \$400,000 in combined financial incentives per project to support the creation of affordable missing middle housing, through three components.</p> <p><b>Part A – Municipal Fee Waiver:</b> Up to <b>100% (max of \$40,000)</b>, of eligible application and permit fees waived for new affordable rental or ownership housing.</p> <p><b>Part B – Affordable Housing Design and Study Grant:</b> Up to <b>100%</b>, (max of <b>\$40,000</b>) toward studies, plans, or designs for an eligible project.</p> <p><b>Part C – Per-Unit Missing Middle Affordable Housing Grant:</b> Up to <b>\$10,000</b>, per affordable unit (max of <b>\$320,000</b>), based on the number of affordable units at time of Building Permit issuance.</p>
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### 5.9.4 Tax Increment Equivalent Grant (TIEG) – Purpose Built Rental

Tax Increment Equivalent Grant (TIEG) – Purpose Built Rental Building Program	<p>Up to 100% of the City-portion of the tax increment provided annually for a period of five (5) years, following project completion and occupancy permit issuance.</p> <p>Two TIEG payout schedules:</p> <ul style="list-style-type: none"> <li>Rental building: 100% TIEG for Year 1, 20% declining annual TIEG for Year 2 -5</li> <li>Affordable rental building: 100% annual TIEG. Eligibility requirement for a minimum of 15% affordable rental units that remain affordable for a minimum of 10 years</li> </ul>
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TIEG should be automatic for all Purpose Built Rental Buildings that are issues an Occupancy Permit for that use, there shouldn't be additional deliverable to prove it is a Rental Building

A Tax Increment Equivalent Grant (TIEG) provides an annual grant equal to a percentage of the municipal property tax increase generated by a new rental residential building with a minimum of five (5) units. It is intended to help offset the eligible costs of remediating a

brownfield site for housing uses and/or the eligible costs of rental residential building development, redevelopment, adaptive use and major additions.

For affordable rental units, the grant helps offset the revenue loss (i.e. the difference between market and affordable rent) experienced by the housing developer incorporating affordable units in their rental residential building.

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## Appendix B – DRAFT AMENDMENT

### Temporary Programs Additional Details and Eligibility Criteria

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## Development Charge Reduction Grant – Purpose-Built Rental

This program provides a grant for a 100% reduction in Development Charges to support the development of more purpose-built rental units.

This program forms a part of the Community Improvement Plan and must be read and applied in accordance with the main document.

### Eligibility Criteria

- Must constitute development, redevelopment/adaptive reuse of a property that results in the construction of new purpose built rental units.
- Must be a purpose-built rental apartment building of any kind excluding Additional Residential Units, single detached, semi-detached and duplex dwellings.
- Minimum rental tenure period of 15 years (units cannot be converted to condos or sold individually)
- The program has a city-wide cap of (dollar amount to be determined). Reductions will be allocated on a first-come, first-served basis, determined by the date a building permit application is accepted for review towards issuance of a permit to the satisfaction of the Chief Building Official (CBO). Once this cap is reached, staff will pause intake for the program and report back to Council.
- May be stacked with other programs

We request that this be made retroactive to applications dating back to January 1, 2025? We have an active application that was filed in February, 2025 which is stalled due to housing market conditions.

### Eligible Costs

- Grant for up to 100% of the City portion of the Development Charge for purpose built rental units.

### Payment

- The Grant will be provided upon the successful issuance of a foundation permit ~~or at the discretion of the City~~ ~~or a superstructure permit~~. The Grant will be provided as a credit to cover to 100% of the City portion of the DCs charged for the eligible purpose-built rental units as identified in City's Development Charges By-law and inclusive of the mandatory discounts in the DCA, 1997.
- If at any time the applicant is found to be in breach of the agreement or fails to meet the program criteria, the applicant is required to repay the grant back to the City, in accordance with Grant agreement terms and conditions.

proof needs to be in place for Purpose Built Rental Projects that are applying for financing/ CMHC financing.

## Development Charge Reduction Grant – Ownership

This program provides a financial incentive to support the creation of new ownership units in targeted growth areas.

This program forms a part of the Community Improvement Plan and must be read and applied in accordance with the main document.

### Eligibility Criteria

- Must constitute development, redevelopment/adaptive reuse of a property that results in a net increase in ownership dwelling units. Conversions of existing ownership units or demolition of existing rental units without replacement are not eligible.
- All dwelling units must be offered for sale and transferred as ownership housing (e.g., condominium, stacked townhouse, freehold townhouse, or other permitted ownership forms).
- Meets the minimum unit count and size thresholds as established in the CIP.
- A complete Site Plan Application, as defined under the Planning Act and accepted by the City, must be submitted prior to eligibility for this program.
- An application for the Temporary Development Charge Reduction Grant must be submitted at the time a Foundation or Shoring and/or Building Excavation Permit application is made. Applications for the Temporary Development Charge Reduction Grant may be accepted after Foundation Permit issuance but must be received prior to the issuance of an Occupancy Permit by the Building Department.
- Compliance with all applicable requirements shall be demonstrated to the satisfaction of the City prior to execution of a Grant Agreement and shall be maintained for the duration of the agreement.
- ~~Developments that have commenced construction prior to submitting a complete application for the Temporary Development Charge Reduction Grant are not eligible.~~
- For phased developments, lot severances, or staged condominium registrations that divide a single development into multiple parts, each phase must qualify on its own for this program. If a phase does not meet the minimum number of units or the required construction timelines, that phase is not eligible for the program.
- As a condition of receiving the Development Charge Grant, the applicant shall pass the full value of the grant to the purchasers of the eligible ownership units. The applicant must include a disclosure clause in every Agreement of Purchase and Sale confirming the grant amount and how it is applied to the unit. The City may request copies of executed Agreements of Purchase and Sale to verify compliance. Failure to include this disclosure will render the affected units ineligible for the grant.

This conflicts with bullet underlined above.

Can proposed sample APS wording be provided for review?



- Units receiving a Development Charge Grant must be used for permanent residential occupancy and may not be used for short term accommodation for a period of three (3) years from the date of first occupancy. This requirement must be included in all Agreements of Purchase and Sale for eligible units, including any subsequent Agreements of Purchase and Sale entered into within the three year period. Failure to include this disclosure will render the affected units ineligible for the grant.

***Additional Eligibility Requirements for Mid-Rise and Tall Buildings (5 storeys or greater)***

- Must be an apartment building of any kind excluding Additional Residential Units and shall contain a minimum of 20 dwelling units.
- The development shall provide a minimum percentage of two bedroom and three-or-more-bedroom dwelling units in accordance with Table [X]: Development Charges Grant Structure.
- The development must meet the following minimum dwelling unit sizes for two bedrooms and three-or-more-bedrooms:
  - Two-bedroom dwelling units shall have a minimum floor area of 750 square feet.
  - Three-or-more-bedroom dwelling units shall have a minimum floor area of 950 square feet.

Can applications that already have Conditional Site Plan Approval and applied for Building Permit be exempt from this requirement? Would require revising Site Plan Drawings and Building Permit Drawings which would be cost prohibitive.

***Additional Eligibility Requirements for Low-rise Buildings (up to 4 Storeys)***

- Must be an ownership housing development consisting of eligible multi-unit built forms, including townhouse, stacked townhouse and other row-housing configurations, as well as apartment buildings, and excluding Additional Residential Units, single detached and semi-detached dwellings.
- The development shall contain a minimum of 6 dwelling units.

***Eligible Costs***

- Grant for up to 100% of the City portion of Development Charge for eligible low-rise dwelling units.
- Grant of the City portion of Development Charges for mid-rise and high-rise dwelling units in accordance with *Table [X]: Development Charges Grant Structure.*



Table [X]: Development Charges Grant Structure		
2 Bedrooms (% of units)	3 or more Bedrooms (% of units)	Development Charges Reduction Grant (%)
40%	15%	Up to 100% of the total Development Charges applicable to apartment units of any size. Development Charges for bachelor, one-bedroom, and two-bedroom-or-more apartment units are all eligible.
50%	10%	Up to 100% of the Development Charges Fee applicable to apartment units with two or more bedrooms. Development Charges for bachelor and one-bedroom apartment units are not eligible.
45%	10%	Up to 80% of the Development Charges Fee applicable to apartment units with two or more bedrooms. Development Charges for bachelor and one-bedroom apartment units are not eligible.
40%	10%	Up to 50% of the Development Charges Fee applicable to apartment units with two or more bedrooms. Development Charges for bachelor and one-bedroom apartment units are not eligible.

This chart does not consider projects that are currently Conditional Site Plan approved, and submitted for Building Permit, we have a project in this situation and it would have to be completely redesigned to qualify for one of these designations. Active projects with lower percentages of 2 bed and 3 bed in pipeline should be able to qualify for this program without applying to revise Site Plan Approval and Building Permits.

**Payment**

- The Grant will be provided upon the successful issuance of a building permit grade construction or at the discretion of the City. The Grant will be provided equal to the applicable Temporary Development Charges Fee Grant for the dwelling units as identified in City’s Development Charges By-law and includes mandatory discounts in the DCA, 1997.
- All required documentation, including proof of unit sizes, unit counts, ownership tenure, and any other materials specified in the Grant Agreement, shall be submitted to the satisfaction of the City prior to the release of any payment.
- Any failure to meet any program criteria or breach of the agreement result in the immediate repayment of the applicable portion of the Development Charge Grant, together with interest on any deferred development charges. Repayment shall be due within 30 days upon written notice from the City. The City may also suspend the applicant’s eligibility for any current or future incentives under this program.

Grant agreement needs to be in place Foundation Permit stage. Grant Monies should be provided when developer pays Development Charges at Occupancy Permit stage per Development Charges Act.

The city will already have the documentation through the Site Plan Approval and Building Permit process, why duplicate?

- Where required by the City, the Grant Agreement shall be registered on title. Where the Grant Agreement is registered on title, the City may enforce repayment against the property, including through legal recovery or addition to the tax roll as provisioned in the DCA
- In the event of the disposition, sale, conveyance, transfer or entering into of any agreement of sale or transfer of the title of all or a portion of the subject property, the City may at its sole discretion require full repayment of any financial incentive provided under this program.
- If a property is sold, in whole or in part, before the grant period lapses, the original owner shall not be entitled to receive any remaining grant payments. Where a Grant Agreement has been registered on title in accordance with Section 28(11) of the Planning Act, the subsequent owner may be eligible to receive the remaining grant payments, subject to continued compliance with all program requirements
- The grant only applies to the City of Burlington's portion of development charges. The grant does not apply to the Regional or Educational portion of applicable development charges.
- Incentives under this program shall not be combined with other CIP programs.
- The program has a city-wide cap of (dollar amount to be determined). Reductions will be allocated on a first-come, first-served basis, determined by the date on which a building permit application is accepted for review toward issuance to the satisfaction of the Chief Building Official (CBO). Once the funding cap is reached, staff will pause program intake and report back to Council.
- The City may adjust, reduce, or discontinue payments where Council amends or repeals the Community Improvement Plan, provided that any commitments already executed through a Financial Incentive Agreement shall continue to apply unless otherwise specified in the agreement.
- The City shall have no obligation to issue payment in any year where Council does not allocate sufficient funds and any deferred payment shall not increase the total value of the grant.

Grant should not be repaid for Market Condo Units as transaction is completed when purchaser closes on their unit.

Why can't a PBR apply for this as well as the TIEG?

## Temporary Tax Increment Equivalent Grant (TIEG) for Purpose-Built Rental Buildings Program

To encourage the remediation, reuse, development, and redevelopment of eligible properties for purpose-built rental residential buildings, by providing grants equivalent to the incremental increase in property tax assessment resulting from property improvements such as, but not limited to new construction.

This temporary program may provide an annual municipal tax increment equivalent grant (TIEG), for the City’s portion of the property tax, up to 100% annually for a period of five (5) years, following project completion and occupancy permit issuance. Table 1 shows the increment percentage credit (i.e. the percentage of the property tax refunded as a grant) for purpose-built rental and affordable rental residential buildings.

<b>Table 1 – Temporary TIEG Program for Purpose-Built Rental Buildings – Payout Schedule</b>		
Five Year Duration of TIEG	Rental Building Declining Annual TIEG	Affordable Rental * Building Full Annual TIEG
Year 1	100%	100%
Year 2	80%	100%
Year 3	60%	100%
Year 4	40%	100%
Year 5	20%	100%

\* The Full Annual TIEG payout schedule applies to purpose-built residential rental buildings where a minimum of 15% of the units are “affordable rental units”, as defined in this CIP. A mix of affordable unit sizes is encouraged, including two and three-or-more-bedroom units. Affordable rental units are required, by City agreement, to remain affordable for a minimum affordability period of 10 years.

This program forms a part of the Community Improvement Plan and must be read and applied in accordance with the main document.

### Eligibility Criteria

- The Temporary TIEG for Purpose-Built Rental Buildings Program (Temporary TIEG Program) is applicable for all eligible properties within the CIPA.

- Eligible applicants will only include the registered owner/assessed owner of the subject property.
  - To be eligible for this Program, the minimum number of new units within a purpose-built rental residential building shall be five (5) units.
  - Of the total new rental units in a rental residential building, 30% or more of the units shall be two-bedrooms or greater in size. Two-bedroom units shall have a minimum floor area of 70 sq.m. (750 sq.ft.), and three-or-more-bedroom units shall have a minimum floor area of 88 sq.m. (950 sq.ft.).
  - An Agreement with the City is required for the minimum of 15 years after occupancy.
  - Only those projects that are anticipated to generate an increase in assessment will be eligible.
  - Only the residential portion of a development will be eligible.
  - An application for the TIEG must be submitted at the time a Foundation or Shoring and/or Building Excavation Permit application is made. Applications for the TIEG may be accepted after Foundation Permit issuance but must be received prior to the issuance of an Occupancy Permit by the Building Department.
  - The applicant shall provide any required information including but not limited to a description of the proposed improvements and an estimate of costs. The cost estimate must be from a qualified licensed contractor and shall be consistent with the cost estimate indicated on the accompanying building permit application. The City reserves the right to request a second quotation from a different qualified licensed contractor.
  - Applicants receiving a grant under the Temporary TIEG Program may also apply for additional temporary incentive programs offered through this Plan, if eligible.
- What happen on projects with Multiple blocks where the apartment buildings don't hit the mix but the stacked townhouse block units are greater than the minimums. There will be projects with one shared underground, and multiple separate permits for each building on the project. The blocks that meet the criteria should qualify for the tax grant.

### **Eligible Costs**

- The potential grant value shall be initially calculated based on the value of eligible costs to ensure the value of the grant is related to the actual cost of the work being completed. In accordance with Section 28(7) of the *Planning Act*, an incentive program cannot provide grants or loans that exceed eligible costs. Increased assessment (taxes) are not “eligible costs” but represent a basis for calculating the grant.

- The total value of the tax increment equivalent grant provided for an approved eligible property will not exceed the eligible costs for that property. When stacking temporary CIP incentive program grants, the total combined grant funding shall not exceed eligible costs.
- Eligible costs include the costs of development, redevelopment, adaptive use and major additions. More specifically, the following costs will be eligible:
  - o Infrastructure work including the improvement or reconstruction of existing on-site public or private infrastructure to support building expansions or the construction of new additional dwelling units;
  - o Constructing/upgrading of any off-site improvement that is required to fulfill any condition of a development/planning approval (including Site Plan Control) for the development, redevelopment, adaptive reuse or rehabilitation of the building and/or property; and
  - o Such other similar costs that may be necessary for the redevelopment, adaptive reuse or rehabilitation of the building and/or property;
  - o Professional services by an engineer, architect, or planner; or
  - o Any combination of the above.

### **Payment**

- Grants will be provided in accordance with a Grant Agreement made between the City and the owner(s) upon successful completion of the approved project, to the satisfaction of the City, and payment of the full reassessed value of municipal taxes.
- If a property is sold, in whole or in part, before the grant period lapses, the original owner is not entitled to receive the remaining grant payments. However, if a Grant Agreement is registered on the title of the subject property (per Section 28(11) of the *Planning Act*), the new owner may be entitled to receive the remaining grant payments.
- The value of the grant provided is equal to the incremental increase in property assessment related to the City's portion of the municipal property tax resulting from the improvements up to the maximum eligible costs. The grant is provided to the owner (registered or assessed) or assigned third party.
- The grant will be in the form of a grant to the applicant and is equal to the incremental increase in the municipal property tax revenue, which is refunded to the extent required, after the taxes for the site, post improvement, have been paid in full.

- The grant only applies to the City of Burlington's portion of the property tax. The grant does not apply to the Regional or Educational portion of applicable property taxes.
- The grants will be provided after the improvements to the property are complete ~~and~~ after the reassessment of the property by the Municipal Property Assessment Corporation (MPAC) has demonstrated an increase in the assessed value of the property.
- The pre and post improvement assessment and tax values will be used to calculate the incremental increase in municipal property tax revenue and the total value of the grant.
- Up to one hundred percent of the calculated grant amount will be provided over a period up to but not exceeding five years. The ability to accept new TIEG applications will be determined by Council on an annual basis. The value and specific parameters of the grant will be determined on a property-specific basis, in a year where the program is in effect, and as approved by Council.
- During pre-improvement assessment, the City will continue to collect tax revenue equal to the pre-improved assessed value of the property, using tax rates set annually by the City.
- The grant value will be adjusted when the property is subsequently reassessed post improvement by the Municipal Property Assessment Corporation (MPAC).

not instituting other taxes that hinder the housing supply for a period of three years.

**Harmonized Sales Tax (HST) Rebate on New Homes:** The federal government will provide Ontario a payment in the amount of \$875 million, subject to passage of federal legislation, that may be applied against the federal five per cent portion of the HST that is being removed from new homes in Ontario. Together, the combined rebate would remove the full 13 per cent of the HST for eligible buyers of new homes valued up to \$1 million, for a maximum rebate of \$130,000. This maximum rebate of \$130,000 would be maintained for new homes valued up to \$1.5 million, and would decrease proportionally from \$130,000 at \$1.5 million to a maximum of \$24,000 for homes valued at \$1.85 million and above, building on the province and federal government's previous move to [rebate the HST for all first-time buyers of new homes](#) valued at up to \$1 million.

**Waterfront East Transit:** Canada, Ontario and Toronto agree to cost-sharing for planning and construction of a transit line that will serve Toronto's eastern waterfront, including the East Bayfront and Port Lands.

Current cost estimates set the project at \$3 billion, and the initiative would see each level of government contribute one-third of the funding required for planning and construction of the transit line. Canada's funding will flow from the portion of the Canada Public Transit Fund (CPTF) designated for projects in Ontario. As a condition of the funding agreement, the federal and Ontario governments will not bear costs for any overruns on the transit line project.

**GO 2.0:** Canada and Ontario will explore options that will allow increased GO Transit passenger service along freight-owned corridors across the Greater Golden Horseshoe region, including improved service along existing GO lines and the potential creation of new GO lines in the Greater Golden Horseshoe.

Options under consideration may include constructing new bypass tracks in the Milton corridor and new railway service through Toronto. These options will be considered alongside plans to advance the Alto High-Speed Rail line, including connectivity to Pearson Airport.

**Alto High-Speed Rail (HSR):** Canada and Ontario commit to collaborate with its agencies and the Quebec government and other key parties to move forward on planning and advancement of the Alto HSR initiative that will construct a new interprovincial rail line and connect millions of people living along the Toronto-Quebec City corridor.

Additional Comments Received by Community Planning

## Priority transit projects in the Greater Toronto and Hamilton Area (GTHA):

Canada and Ontario will work to conclude federal contribution agreements within 90 days on previously announced transit projects for the GTHA, including the Ontario Line, Eglinton Crosstown West Extension, Scarborough Subway Extension, Yonge North Subway Extension and the Hamilton LRT.

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### Additional Resources

- [Ontario and Canada Sign Historic Partnership to Build Homes, Transit and Communities](#)
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### Related Topics

#### Benefits and taxes

Learn about taxes in Ontario and what they support, including tax credits you can get to help you with living and business costs. [Learn more](#)

#### Business and economy

Information about Ontario's economy and how to do business here. Includes economic development opportunities, research funding, tax credits for business and the Ontario Budget. [Learn more](#)

#### Home and housing

Information about housing in Ontario and planning resources for municipalities. [Learn more](#)

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