# Dispelling development charge myths and misconceptions

Municipal Finance Officers' Association of Ontario

8/23/2013

## Dispelling development charge myths and misconceptions

A few myths and misconceptions about municipal development charges (DCs) have held up the pressing matter of DC reform in Ontario. This is a companion piece to MFOA's report "Frozen in time: Development charges legislation still underfunding infrastructure 16 years and counting." That report articulates the case for reforming the *Development Charges Act, 1997.* In this backgrounder, we unpack the following misconceptions:

1. DCs are 'high' because municipalities provide services at "gold plated" service levels that were not provided to existing residents.
2. Residential DCs can increase the price of some kinds of housing.
3. Non-residential and industrial DCs can make municipalities less economically competitive than they would be without DCs.
4. Some growth-related capital should be paid for through property taxes.

### 1. Development Charges are 'high' because municipalities provide services at 'gold plated' service levels that were not provided to existing residents.

DC critics suggest that municipalities use DCs to increase service levels in newly developed areas of a community. They suggest that these 'gold plated' service standards are higher than those provided in established communities. The *Development Charges Act, 1997* ("DCA 1997" or "the Act") prevents gold plating.[1] If 'gold plating' is suspected, a DC bylaw can be appealed to the Ontario Municipal Board. The ten year average service standard articulated in the 1997 Act depresses, not inflates, service levels.

DC increases are driven by general cost escalation, elimination of conditional grants for infrastructure and new provincial legislation and regulations.

#### General cost escalation

Significant capital cost increases have forced many municipalities to update their DC rates early to ensure that they are collecting enough revenue to fund the works identified in their DC background studies. Table 1 compares the capital costs for works identified in the Town of Oakville's 2003 DC background study with the identical works in the 2008 study. The table shows an average cost increase of 67% with a number of projects showing over 100% cost increases within the five year period.[2]

**Table 1: Comparison of Roads Costs for Projects Carried Forward from 2004 to 2009 DC Study: Town of Oakville**

[1] References to DC legislation in this report include Ontario Regulation 82/98.

[2] Table 1 also highlights the inability of the development charge index to reflect this steep level of price escalation. As demonstrated by column six, 19% of the cost escalation from 2003-2008 is not captured by the index.

| Project | Gross Cost 31/12/2008 $Mil | Gross Cost 31/12/2003 $Mil | Nominal Change % | Adjusted for DC Index 40.2% $Mil | Change Beyond Index % |
|---|---|---|---|---|---|
| Chartwell Road | $ 5.058 | $ 2.553 | 98% | $ 3.579 | 41% |
| Cornwall Road | $ 5.299 | $ 2.483 | 113% | $ 3.480 | 52% |
| Eighth Line | $ 1.208 | $ 0.550 | 119% | $ 0.771 | 57% |
| Eighth Line | $ 1.123 | $ 0.588 | 91% | $ 0.824 | 36% |
| Fourth Line | $ 3.439 | $ 2.682 | 28% | $ 3.760 | -9% |
| Fourth Line | $ 28.164 | $ 12.942 | 118% | $ 18.144 | 55% |
| Great Lakes Boulevard | $ 2.957 | $ 1.897 | 56% | $ 2.660 | 11% |
| Iroquois Shore Road | $ 2.230 | $ 0.883 | 152% | $ 1.238 | 80% |
| Iroquois Shore Road Exten. (Part A mid-town) | $ 6.153 | $ 2.760 | 123% | $ 3.870 | 59% |
| Lakeshore Road West | $ 4.693 | $ 2.287 | 105% | $ 3.207 | 46% |
| Lower Base Line | $ 9.430 | $ 8.706 | 8% | $ 12.206 | -23% |
| North Service Road | $ 1.345 | $ 0.759 | 77% | $ 1.065 | 26% |
| North Service Road (Part C - Mid-Town) | $ 4.202 | $ 2.041 | 106% | $ 2.861 | 47% |
| Sixth Line | $ 1.336 | $ 0.563 | 137% | $ 0.789 | 69% |
| Sixth Line | $ 1.211 | $ 0.506 | 139% | $ 0.709 | 71% |
| South Service Road | $ 1.643 | $ 0.754 | 118% | $ 1.057 | 55% |
| South Service Road | $ 5.185 | $ 2.261 | 129% | $ 3.169 | 64% |
| South Service Road | $ 13.790 | $ 5.805 | 138% | $ 8.137 | 69% |
| South Service Road (Part B - Mid-Town) | $ 5.379 | $ 2.660 | 102% | $ 3.728 | 44% |
| Speers Road | $ 0.474 | $ 0.517 | -8% | $ 0.724 | -34% |
| Third Line | $ 0.491 | $ 0.401 | 22% | $ 0.563 | -13% |
| Third Line | $ 0.503 | $ 0.401 | 25% | $ 0.563 | -11% |
| Third Line | $ 0.411 | $ 0.226 | 82% | $ 0.317 | 30% |
| Third Line | $ 3.661 | $ 3.567 | 3% | $ 5.001 | -27% |
| Wyecroft Road | $ 11.937 | $ 4.531 | 163% | $ 6.352 | 88% |
| Wyecroft Road | $ 52.863 | $ 41.494 | 27% | $ 58.171 | -9% |

| | | | | | | |
|---|---|---|---|---|---|---|
| Wyecroft Road | $ 3.538 | $ 1.835 | 93% | $ 2.572 | 38% |
| **TOTAL** | **$ 177.725** | **$ 106.652** | **67%** | **$ 149.516** | **19%** |

Source: *Hemson Consulting. Comparison of roads costs for projects carried forward from 2004 to 2009 development charge study: Town of Oakville. Unpublished raw data. Toronto, ON*

### Elimination of conditional grants

There is a broad consensus that "upward pressure on development charge revenue is a result of fiscal pressure that municipalities face due to reduction in funding from senior levels of government" (Amborski, 2011, p. 5). Conditional grants reduced DCs because the 1997 Act requires that they be applied to the total, gross cost of a project, lowering the project costs to which DCs would apply. The loss of growth-related capital grants meant that more of the cost of growth-related works is paid for by DCs.

### New legislation and regulations

New provincial legislation and regulations can increase municipalities' infrastructure costs by mandating the provision of new services or increasing the standards at which existing services are provided. Because most municipal services involve infrastructure, the 'cost of compliance' to new requirements often manifests in the cost of infrastructure. The infrastructure costs associated with new legislation and regulations will continue to be reflected in DC rates.[3]

The DC regulations recognize that, in many cases, the service levels prescribed in the 1997 DCA fall below the service levels required in other legislation.

> "If the average level of service determined is lower than the standard level of service required under another Act, the standard level of service required under the other Act may be deemed for the purposes of paragraph 4 of subsection 5 (1) of the Act to be the average level of service" (O. Reg. 82/98, s. 4 (3)).

In other words, there is one instance in which the 1997 DCA permits municipalities to exceed the backward looking average service standard for calculating DCs: where other provincial legislation requires a higher service standard to be met.

## 2. Residential DCs can increase the price of some kinds of housing.

Some critics suggest that DCs make newly built housing (new builds) less affordable. The premise of this argument is that DCs are fully captured in the price of new builds and thus paid by new home buyers. The extent to which developers can pass on DCs depends on a number of factors that vary over time, place and housing market (Nowlan, 2004; Huffman, Nelson, Smith, & Stegman, 1988; Ihlanfeldt & Shaughnessy, 2004;

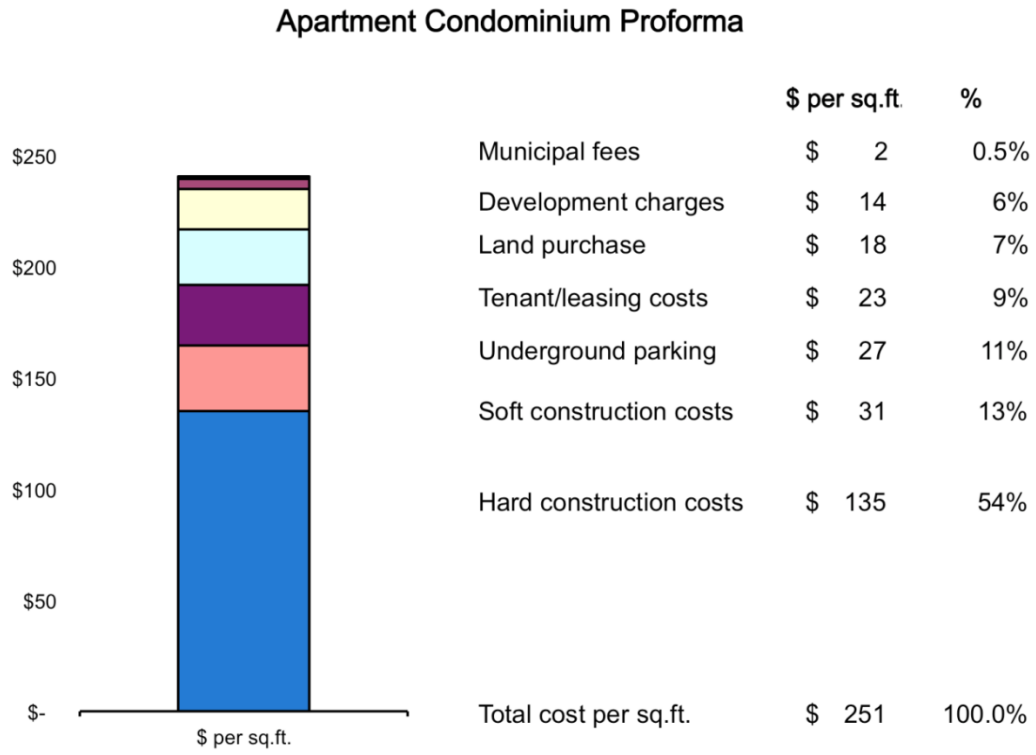
[3] See pages 8-9 in the MFOA report 'Frozen in time: Development charges legislation underfunding infrastructure 16 years and counting' for specific examples of provincial policies that increase municipal infrastructure costs.

Skaburskis, 1990). Many studies question the assumption that 100% of a DC will be passed on to 100% of unit purchasers.

Many factors influence the cost of housing. Land costs (supply and demand), construction costs, housing demand by type, real interest rates, availability of mortgage financing, speculation, income levels, consumer confidence, government regulations and broader economic conditions can all be significant drivers of house prices. One study that looked at a broad range of factors driving housing costs concluded that "development charges represent a minor component of overall housing costs when compared to land and construction costs" (Watson & Associates, 2004, p. 12).

Graph 1 is a pro forma of development costs for apartments in York Region. DCs represent approximately 6% of the total cost per square foot.

**Graph 1: Apartment condominium pro forma**




*Source: Royal LePage Advisors*

Source: *"Making It Happen! The York Region Centres and Corridors Study" prepared by The Planning Partnership for the Region of York, November, 2002.*

Other critics argue that significant fluctuations in DC rates have affordability implications. Table 2 shows the variation in house prices and DC amounts in certain high growth areas over fourteen years. As a percentage of new house prices, DCs increased 0.2% in Ottawa, 2.1% in Durham, 4% in Waterloo, 1.8% in York, 1.8% in Peel and 2.2% in Halton from 1996 to 2010.

**Table 2: Summary of development charges as a percentage of housing price for a single detached executive two-storey (in current dollars)**

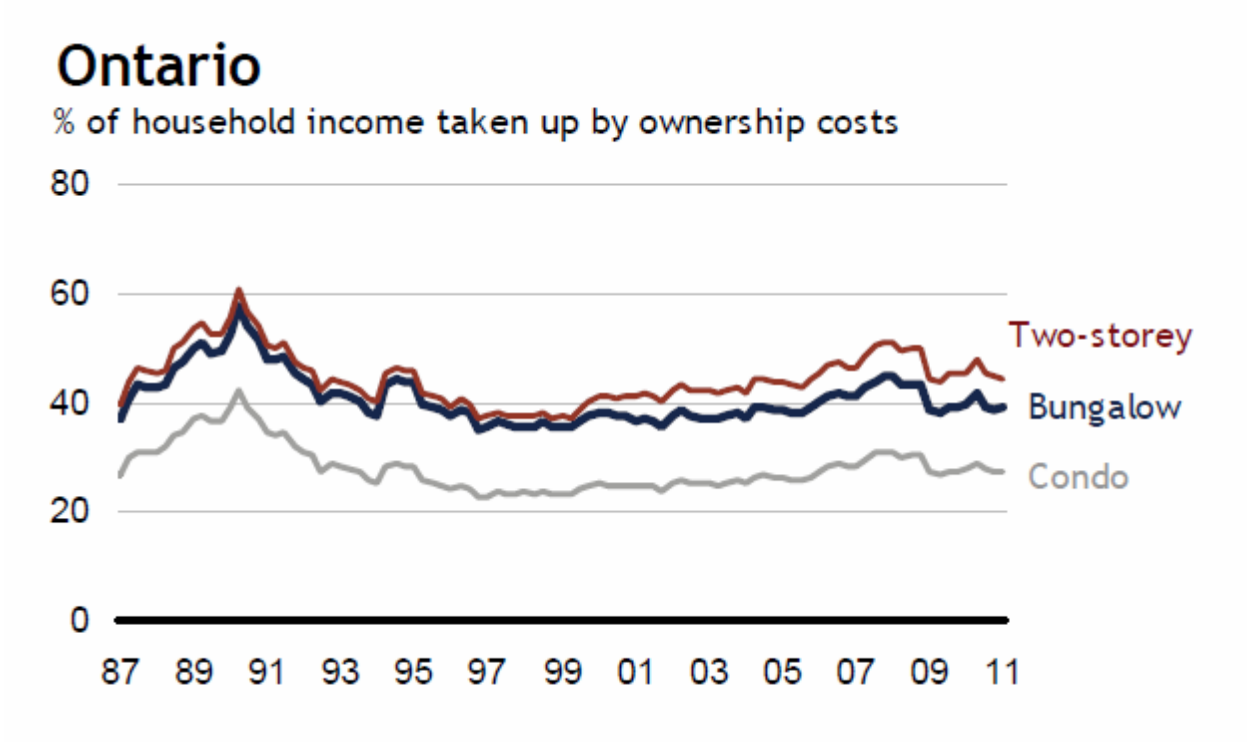
| Municipality/ Year | Housing Price | Development Charge | DC as a % of Housing Price |
|---|---|---|---|
| Ottawa (Nepean) - 1996 | 230,000 | 11,477 | 5.0% |
| Ottawa (Nepean) - 1999 | 240,000 | 12,265 | 5.1% |
| Ottawa (Nepean) - 2004 | 339,000 | 18,941 | 5.6% |
| Ottawa (Nepean) - 2007 | 380,000 | 20,985 | 5.5% |
| Ottawa (Nepean) - 2010 | 440,000 | 22,693 | 5.2% |
| Durham (Whitby) - 1996 | 185,000 | 12,739 | 6.9% |

| | | | |
|---|---|---|---|
| Durham (Whitby) - 1999 | 215,000 | 15,917 | 7.4% |
| Durham (Whitby) - 2004 | 275,000 | 20,921 | 7.6% |
| Durham (Whitby) - 2007 | 281,611 | 23,737 | 8.4% |
| Durham (Whitby) - 2010 | 341,200 | 30,873 | 9.0% |
| Waterloo (Cambridge)-1996 | 183,000 | 6,610 | 3.6% |
| Waterloo (Cambridge)-1999 | 198,000 | 10,179 | 5.1% |
| Waterloo (Cambridge)-2004 | 274,500 | 14,286 | 5.2% |
| Waterloo (Cambridge)-2007 | 349,020 | 15,343 | 4.4% |
| Waterloo (Cambridge)-2010 | 313,669 | 23,890 | 7.6% |
| York (Vaughan) - 1996 | 280,000 | 19,631 | 7.0% |
| York (Vaughan) - 1999 | 320,000 | 18,886 | 5.9% |
| York (Vaughan) - 2004 | 416,000 | 23,213 | 5.6% |
| York (Vaughan) - 2007 | 470,500 | 27,010 | 5.7% |
| York (Vaughan) - 2010 | 475,000 | 41,749 | 8.8% |
| Peel (Missisauga) - 1996 | 220,000 | 12,078 | 5.5% |
| Peel (Missisauga) - 1999 | 270,000 | 15,776 | 5.8% |
| Peel (Missisauga) - 2004 | 415,645 | 20,411 | 4.9% |
| Peel (Missisauga) - 2007 | 396,200 | 25,728 | 6.5% |
| Peel (Missisauga) - 2010 | 465,000 | 34,164 | 7.3% |
| Halton (Oakville) - 1996 | 248,000 | 14,889 | 6.0% |
| Halton (Oakville) - 1999 | 275,000 | 14,431 | 5.2% |
| Halton (Oakville) - 2004 | 350,000 | 21,652 | 6.2% |
| Halton (Oakville) - 2007 | 425,000 | 25,127 | 5.9% |
| Halton (Oakville) - 2010 | 614,250 | 50,495 | 8.2% |

Source: *Development Charges Subgroup. (2007). Report to the PMFSDR Infrastructure Table. Toronto, ON: Government of Ontario; municipal development charge bylaws; "Housing Now" CMA reports from Canada Housing and Mortgage Corporation.*

Graph 2 illustrates the percentage of household income allocated to home ownership, one measure of housing affordability, in Ontario as of May 2011. Notwithstanding recessionary spikes in the early 1990s and late 2000s, the cost of home ownership as a percentage of income has remained relatively stable, averaging approximately 35% of household income from 1987 to 2011. Under the 1989 DCA's full cost recovery regime for DCs, house prices, as a percentage of income, fell almost 20% across three housing types.

**Graph 2: Affordability of housing in Ontario**




Source: *RBC Economics & Research, Housing Trends and Affordability, May 2011*

Many factors influence the affordability of new housing; it is not productive to isolate DC rates from the larger context of the economy, housing market and other influences on affordability.

Further, suggesting that DCs make new builds less affordable obscures homebuyers' choice about which kind of housing to purchase, which municipality to live in as well as the financial impact of not levying DCs on other municipal tax and fee rates charged to all tax and ratepayers.

### 3. Non-residential and industrial DCs can make municipalities less economically competitive than they would be without DCs.

Critics argue that DCs impact economic development prospects directly and indirectly. According to critics, DCs on employment lands, (non-residential DCs) impact location decisions for employers and, consequently, relatively high DCs may put a municipality at a competitive disadvantage to attract non-residential development. The indirect impact builds on the premise that residential DCs increase house prices. Critics argue that higher house prices lead to a lack of affordable housing for people in lower paying

jobs. They argue that employers may not want to settle in areas where they do not have access to an appropriate labour force (Amborski, 2011).[4]

Regarding the argument that DCs impact economic development directly, a large body of literature is devoted to investigating how firms make locational and business expansion decisions. While DCs could be one of many factors influencing a firm's decision to locate or expand in a particular community, it does not appear that current non-residential DCs are a barrier to economic development.

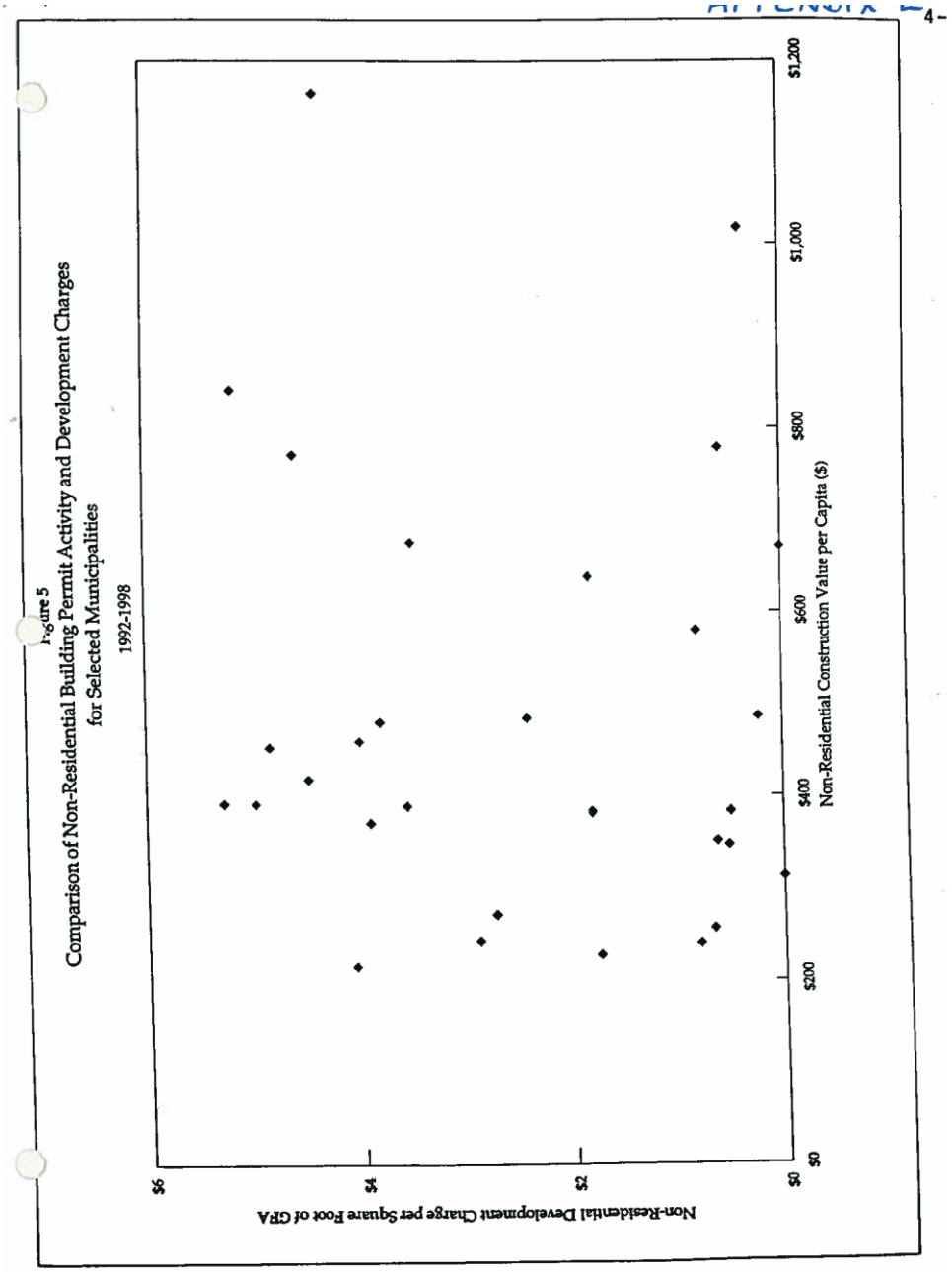
In her paper, "Does the Imposition of an Industrial Development Charge Affect Site Selection," Dean argued that

> "There does not appear to be any correlation between industrial construction activity and the development charge. An examination of the cost of land in selected municipalities does not seem to suggest any relationship to the development charge amount. The information gathered thus far would suggest that there is no correlation between the amount of development charges and location decisions" (Dean, p. 13).

The scatter graph below plots the non-residential DC rate per square foot and the value of non-residential building permits per capita. The dispersion of the data points suggests that the correlation between DC rates and economic development, seen through the lens of non-residential building permit value, is not statistically significant.

[4] As the issue of whether or not DCs impact the affordability of new builds was addressed in section 2, this section will focus on the first claim about competitive disadvantage.

**Graph 3: Scatter graph correlating non-residential DC rates and the value of non-residential DC permits**



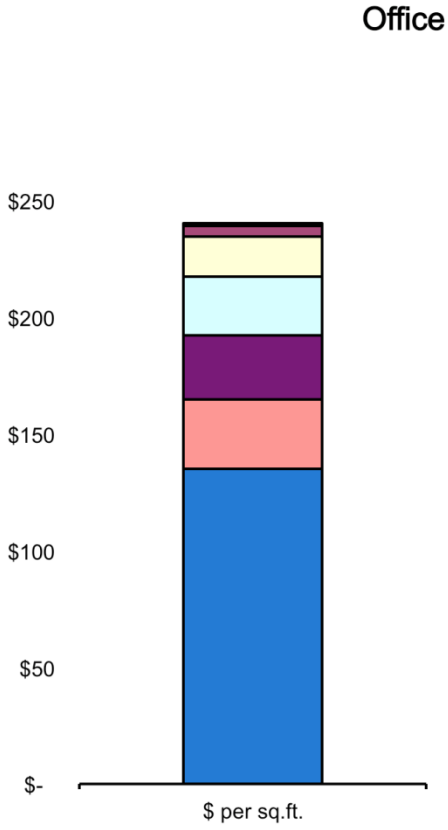

Source: *Dean, Linda. Does the Imposition of an Industrial Development Charge Affect Site Selection? Term Paper: Public Administration 913A Economics and Policy Development.*

Rather, factors such as the quality of services and infrastructure, among others, appear to be much more significant when firms make locational decisions, as the following quote echoes,

> "Statistical analyses have not identified any clear and direct linkage between the level of development charges and construction activity for non-residential development…Development charges are part of the overall project cost and locational decision, but rarely appear to be critical to the decision to locate in one municipality vs. another. Each company's decision is the result of an interplay of their own unique requirements, and market conditions…The municipality should consider its strengths and weaknesses with respect to the non-financial factors in competing municipalities (e.g. available well located serviced land, access to transportation, quality of life, cost and quality of labour), as these are often the most significant considerations in business location decisions" (Watson & Associates, 2004, p. 5, 9-10).

Graph 4, below, shows a pro forma of the costs of building new office space in York Region. Development charges account for 2% of total costs.

**Graph 4: DCs as a percentage of costs for office space**




| | $ per sq.ft. | % |
|---|---|---|
| Municipal fees | $ 1 | 0.5% |
| Development charges | $ 4 | 2% |
| Land purchase | $ 18 | 8% |
| Tenant/leasing costs | $ 25 | 10% |
| Underground parking | $ 27 | 11% |
| Soft construction costs | $ 30 | 13% |
| Hard construction costs | $ 135 | 56% |
| Total cost per sq.ft. | $ 240 | 100.0% |

*Source: Royal LePage Advisors*

Source: *"Making It Happen! The York Region Centres and Corridors Study" prepared by The Planning Partnership for the Region of York, November, 2002.*

Many Ontario Government funding programs and capital plans have articulated the economic value of infrastructure investment. In regard to impact fees, the American version of DCs, sources note that "impact fees act as an investment in the community, spurring economic growth through the timely provision of new infrastructure and the expansion of buildable land" (Nelson & Moody, 2003, p. vi).

Relatively high DCs can be positively correlated to high growth. An example was given in Phase 1 of Metropolitan Toronto's Industrial Land Strategy Study. It was based on:

> "[a] compendium of official plan industrial and related policies summarizing industrial land use policies in the 43 local and seven regional municipalities in the study area …The analysis suggests that while development charges may have a modest impact on the distribution of industrial activities within the study area, the impact on location decisions is moderated by a number of more important criteria including: the relative location of customers, suppliers and employees, access to inter-regional expressways, local roads that can easily accommodate truck traffic, public transit access for employees, proximity to similar firms, attractive and visible sites, room for on-site expansion, and proximity to business services, restaurants and ancillary retail activities. The municipalities with lower development charges only benefit when there is a virtual saw-off among the other factors affecting industrial development decision making. Since development charges are a one time charge they have little impact on the decision making of many industrial tenants except to the extent that the development charge may be capitalized in a tenant's rent. The pattern of recent industrial development activity bears this out since some municipalities with high development charges have also had high values of industrial building permits issued in recent years" (Metro Planning, 1996, p. iii, 29).

There are costs of doing business in any community. If DCs were a major barrier, then we would expect to see higher rates of development in the communities that do not use DCs. The proposition that DCs could be a competitive disadvantage for a municipality can also be tested against non-residential building permit data for Ontario municipalities. The provincial Financial Information Return houses data on the number and value of building permits issued by municipality per year. Many municipalities with comparatively high non-residential charges issued many high value building permits for both residential and non-residential development in 2010. Brampton, for example, has the second highest charge in Peel Region and it has the fourth highest number of permits issued and third highest permit value in the Region (FIR data).

Overall, we could not find evidence indicating that current non-residential DCs are a barrier to economic development.

## 4. Some growth-related capital should be paid for through property taxes.

Groups concerned by DC amounts often cite 'alternative' financing sources for growth-related capital that could be employed to reduce the DC amount. One of the most common 'alternatives' considered is property taxes. DC critics phrase this argument in terms of funding certain services through property taxes and others through DCs. "If we consider property versus people-related services, it is the people-related services that may be most appropriately financed via property taxes rather than property-related services" (Amborski, 2011, p. 37). According to this perspective, property taxes are more appropriate to pay for people related services because there are broad and indirect community benefits associated with people-related services.

Attempts to divide services into people-related and property-related service categories are contested. In 1977, the Blair Commission on Taxation reached the following conclusion:

> "[I]t is evident that the differentiation between so-called services to land and services to people is wholly irrelevant: there is, in any perspective whatsoever, no such thing as "services to land"; there are only services demanded by people. While the nature of these services may require digging or other similar activity, it is the presence of people and their concomitant demands that give rise to an expenditure" (Blair Commission, 1977, p. 3).

The use of property taxes to fund growth-related capital was an issue the implementation of lot levies and DCs was meant to resolve. "The adoption of DCs was intended, in part, to be an improvement upon the old way of doing things, when growth-related infrastructure was paid for out of general municipal taxation revenues" (Blais, 2010, p. 92). The pre-lot levy regime was seen as unfair to existing ratepayers, who could neither choose nor control growth, but had to pay for it through taxes and other municipal rates. Unit purchasers in newly developed areas, on the other hand, choose to locate in newly developed areas in full view of the costs.

American research has found impact fees to be more appropriate tools to fund growth-related capital than property taxes. "Property tax revenues increasingly fail to cover the full costs of the infrastructure needed to service new development...Impact fees, like user fees, offer a more efficient way to pay for infrastructure than general taxes, and ensure benefits to those who pay them" (Nelson and Moody, 2003, p. vi).

The Region of Waterloo determined that current taxpayers will replace $6 billion of existing assets over the next fifty years. The Region also needs to add $1 billion of assets for growth over the next ten years. While DCs will be used to implant the $1 billion of growth-related capital, it will need another $1 billion for replacement through the property tax base. Existing ratepayers may not be able to pay a greater share of growth-related capital because they have large bills already; they are paying the operating, maintenance repair and replacement costs of the first round of growth-related capital, the full lifecycle costs of the municipal asset base and 1997 DCA restrictions,

including ineligible and discounted services and a backward looking service level calculation for growth-related infrastructure.

## Conclusion

This report has dispelled several DC myths, including

1) DCs foster “gold plated” service standards that were not provided to existing residents, thereby inflating DCs,

2) Residential DCs increase the price of some kinds of housing,

3) Non-residential and industrial DCs can make municipalities less economically competitive, and

4) Growth-related capital should be paid for through property taxes instead of growth itself.

The development industry has conveyed the need for sustained investment in infrastructure and the economic benefits of construction and development to the Ontario Government. Municipalities are in agreement about the need and the benefits; it is with the financial sustainability of growth in mind that we now urge the provincial government to view DC reform as the middle ground to satisfying the need for investment with the need for sustainability.

## Works cited


Amborski, D. (2011). Alternatives to Development Charges for Growth-Related Capital Costs. Vaughan, ON: *Residential and Civil Construction Alliance of Ontario*.

Association of Municipalities of Ontario, City of Toronto, & Government of Ontario. (2008). *Provincial-Municipal Fiscal and Service Delivery Review*. Toronto, ON: Government of Ontario.

Association of Municipalities of Ontario. (2008). *Working Paper of the Infrastructure Table*. Toronto, ONAMO. Retrieved From: http://www.amo.on.ca/AMO-Content/Finance/PMFSDR/PMFSDR-Infrastructure-Table-Report-2008.aspx

Blais, P. (2010). *Perverse Cities: Hidden Subsidies, Wonky Policy, and Urban Sprawl.* Vancouver: UBC Press.

Building Industry and Land Development Association. (2008). *Over the Top: The Impact of Development Charges on New Homebuyers*. North York, ON: BILD. Retrieved From: http://www.chba.ca/uploads/Urban_Council/Toolkits/BILD%20Report%20-%20Over%20the%20Top.pdf

Burda, C & Allan, T. (2013). *"Re-tooling" development charges into a sharp, effective revenue tool*. Toronto, ON: The Pembina Institute. Retrieved From: http://www.pembina.org/blog/722

Clean Water Act, 2006, SO 2006, c. 22

Commission on the Reform of Property Taxation in Ontario. (1977). *Report of The Commission on the Reform of Property Taxation in Ontario.* Toronto, ON.

Dean, L. *Does the Imposition of an Industrial Development Charge Affect Site Selection?* Term Paper: Public Administration 913A Economics and Policy Development.

Development Charges Act, 1989, SO 1989

Development Charges Act, 1997, SO 1997, c. 27

Development Charges Act, 1997, O. Reg. 82/98

Development Charges Subgroup. (2007). *Report to the PMFSDR Infrastructure Table*. Toronto, ON: Government of Ontario. Retrieved From: http://amo.on.ca/AMO-PDFs/Reports/2007/PMFSDR-Development-Charges-Subgroup-Report-August.aspx

Environmental Assessment Act, RSO 1990, c. E.18

Environmental Commissioner of Ontario. (2012). *Annual Energy Conservation Progress Report – 2012 (Volume One) Building Momentum: Provincial Policies for Municipal Energy and Carbon Reductions*. Toronto, ON: Environmental Commissioner of Ontario. Retrieved From: http://www.eco.on.ca/uploads/Reports-Energy-Conservation/2013v1/13CDMv1.pdf

Federation of Canadian Municipalities. (2006). *Building Prosperity from the Ground Up: Restoring Municipal Fiscal Balance*. Ottawa, ON.

Francine, R. (2007). From Roads to Rinks: Government spending on infrastructure in Canada, 1961-2005 (No. 11-624-MIE). Ottawa, ON: Statistics Canada.

Government of Canada. *The Stimulus Phase of Canada's Economic Action Plan: A Final Report to Canadians*. Government of Canada. Retrieved From: http://actionplan.gc.ca/en/page/stimulus-phase-canada-s-economic-action-plan-final-report-canadians

Hemson Consulting Ltd. *Comparison of roads costs for projects carried forward from 2004 to 2009 development charge study: Town of Oakville*. Unpublished raw data. Toronto, ON.

Huffman, F. E., Nelson, A. C., Smith, M. T., & Stegman, M.A. (1988). *Who bears the burden of development impact fees?* Journal of the American Planning Association, 54(1), 49-55.

Ihlanfeldt, K. R., & Shaughnessy, T. M. (2004). *An empirical investigation of the effects of impact fees on housing and land markets*. Regional Science and Urban Economics, 34(6), 639-61.

Larsen, P., & Goldsmith, S. (2007). *How Much Might Climate Change Add to Future Costs for Public Infrastructure.* Anchorage, AK: Institute of Social and Economic Research, University of Alaska Anchorage.

Metrolinx. (2013). *Investing In Our Region Investing In Our Future*. Retrieved From: http://www.bigmove.ca/wp-content/uploads/2013/05/IS-Full-Report-web.pdf

Metro Planning. (1996). *Industrial Land Strategy Study: Phase 1: Overview Report*. Toronto, ON.

Ministry of Finance. (2013). Demographic *Quarterly: Highlights of Second Quarter 2013*. Queen's Printer for Ontario. Retrieved From: http://www.fin.gov.on.ca/en/economy/demographics/quarterly/dhiq2.html

Ministry of Infrastructure. (2005). *Historic Act Supports Planning For Economic Growth*. Queen's Printer for Ontario. Retrieved From:

http://news.ontario.ca/archive/en/2005/06/14/Historic-Act-Supports-Planning-For-Economic-Growth.html

Ministry of Infrastructure. (2009). *Understanding the cost of services* [PowerPoint slides]. Toronto, ON: Government of Ontario.

Ministry of Infrastructure. (2011). *Building together: Jobs & prosperity for Ontarians*. Toronto, ON: Government of Ontario.

Ministry of Infrastructure. (2011). *Building Together: Municipal Infrastructure Strategy*. Toronto, ON: Government of Ontario. Retrieved From: http://www.moi.gov.on.ca/en/infrastructure/building_together_mis/capital.asp

Ministry of Infrastructure. (2011). *Municipal Infrastructure Investment Initiative – Capital Program.* Toronto, ON: Government of Ontario. Retrieved From: http://www.moi.gov.on.ca/en/infrastructure/building_together_mis/capital.asp

Ministry of Infrastructure. (2012). *More Support for Municipal Infrastructure McGuinty Government Strengthening Communities, Creating Jobs*. Queen's Printer for Ontario. Retrieved From: http://news.ontario.ca/moi/en/2012/12/more-support-for-municipal-infrastructure.html

Ministry of Infrastructure. (2013). *Building Together: Jobs & Prosperity for Ontarians*. Queen's Printer for Ontario. Retrieved From: http://moi.gov.on.ca/en/infrastructure/building_together/summary.asp

Ministry of Municipal Affairs and Housing. (2000). *Municipal Financial Tools for Planning and Development*. Retrieved From: http://www.mah.gov.on.ca/Asset1173.aspx

Ministry of Municipal Affairs and Housing. (2001-2005). *FIR* [Data file]. Retrieved From: http://csconramp.mah.gov.on.ca/fir/Welcome.htm

Ministry of Municipal Affairs and Housing. (2008). *Municipal Act.* Toronto, ON: Government of Ontario. Retrieved From http://www.mah.gov.on.ca/Page184.aspx

Municipal Act, 2001, SO 2001, c. 25

Nelson, A. C., & Moody, M. (2003). *Paying for Prosperity: Impact Fees and Job Growth*. Washington, DC: The Brookings Institution Center on Urban and Metropolitan Policy.

Nowlan, D. (2004). *Economic Effects of the Calculated 2004 City of Toronto Development Charges*. Toronto, ON: August Trust Research Partnership. Retrieved From: http://www.toronto.ca/finance/pdf/staffrprtappd_nolaw_economicefftects_05_24_04.pdf.

Ontario Professional Planners Institute, Comments Submitted on Environmental Registry #011-1329. *Draft Update of Ontario's Transit-Supportive Guidelines (March 3, 2011)*.

Ontario Public Transit Association & Canadian Urban Transit Association. (2013). *Investing in Urban Transportation: The Growing Need for Urban Mobility.* Submission to The Hon. Dwight Duncan, Minister of Finance, 2013 Pre-Budget Consultations.

Places to Grow Act*, 2005,* SO 2005, c. 13

Planning Act, RSO 1990, c. P.13

RBC Economics Research. (2011). *Housing Trends and Affordability*. Royal Bank of Canada. Retrieved From: http://www.rbc.com/newsroom/pdf/HA-1125-2011.pdf

Risk Analytica. (2011). *Public Infrastructure Investment in Ontario: The Importance of Staying the Course*. Vaughan, ON: Residential and Civil Construction Alliance of Ontario.

Risk Analytica. (2010). *Public Infrastructure Underinvestment: The Risk to Canada's Economic Growth*. Toronto, ON: The Residential and Civil Construction Alliance of Ontario. Retrieved From: http://www.rccao.com/news/files/RCCAO_Report_JULY2010_LOWRES.pdf.

Skaburskis, A. (1990). *The burden of development impact fees*. Journal of Property Research, 7(3), 173-185.

Toronto Board of Trade. (2011). *Reaching Top Speed Infrastructure: Unleashing Ontario's Ability to Grow*. Retrieved From: http://www.bot.com/Content/NavigationMenu/Policy/VoteOntario2011/Reaching_Top_Speed.pdf

Watson & Associates Economists Ltd. (2004). *Development charge impact policy paper*. Mississauga, ON.

Watson & Associates Economists Ltd. (2007). *City of Guelph: Fiscal impact of proposed growth options*. Mississauga, ON.

Watson & Associates Economists Ltd. (2009). *City of Hamilton: 2009 Development Charge Background Study*. Mississauga, ON.

Watson & Associates Economists Ltd. (2010). *Long-term fiscal impact assessment of growth: 2011-2021*. Mississauga, ON.

Watson & Associates Economists Ltd. (2011). *List of Ontario municipalities with DC bylaws.* Unpublished raw data. Mississauga, ON.

Water Opportunities Act, 2010, SO 2010, c. 19

Water Strategy Expert Panel. (2005). *Watertight: The case for change in Ontario's water and wastewater sector*. Toronto, ON: Ministry of Public Infrastructure Renewal. Retrieved From: http://www.ontla.on.ca/library/repository/mon/11000/252022.pdf

York Region. (2012). *2012 development charge bylaw update: Presentation to finance and administration committee [PowerPoint slides]*. Newmarket, ON.

York Region. (2002). *Making It Happen! The York Region Centres and Corridors Study*. Newmarket, ON: York Region.