

Request for Decision

Business Incentives

Presented To:	City Council
Presented:	Tuesday, Feb 26, 2013
Report Date	Thursday, Feb 14, 2013
Type:	Presentations

Recommendation

That the Council of the City of Greater Sudbury accept the report on business attraction incentives dated February 12, 2012 and request that staff, in consultation with the Board of the Greater Sudbury Development Corporation, evaluate the potential for expanded or new incentives and report back to Council by the end of June 2013.

Finance Implications

This report has no impact on the budget. However, should Council decide to direct staff to enhance existing incentives or develop a new business incentive program, this would result in an impact on City finances.

Background

At its meeting of September 11, 2102 Council passed the following motion:

Whereas the City of Greater Sudbury is well positioned for growth and is actively pursuing a number of large projects which have the potential to significantly impact growth;

And whereas the City of Greater Sudbury wishes to accelerate wealth-producing, job-creating private sector investment;

Therefore be it resolved that Council of the City of Greater Sudbury direct staff to research options for municipally granted incentives to entice entrepreneurs to invest, establish, and expand business in Greater Sudbury and to report those options to Council in February of 2013

Carried Unanimously.

Based on this motion, Economic Development and Planning staff examined Ontario's legislative framework as it pertains to financial tools for economic development; the financial tools employed by the City of Greater Sudbury; and, some of the incentives currently employed by other municipalities in Ontario.

Signed By

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What is Wealth Creation?

Adam Smith, the father of modern economics and the “invisible hand” of the free market, described wealth as the “annual produce of the land and labour of the society”. From this we can state that wealth is generated through the combination of materials, labour, land, and technology. Locally, it is not hard to see this concept at play all around us. Traditionally, the two mining giants have taken the rock from beneath our feet and combined it with the labour of their employees to produce metals needed by various industries around the world.

In today's economy however, a community's wealth does not come solely from its proximity to natural resources. Nowadays, we can add knowledge and innovation to the above definition. It is the productive knowledge of its people and its ability to efficiently transform resources into desired goods and services. Wealth in Greater Sudbury is not just being generated by primary resource extraction. It is being created through the innovative products and services being developed here and marketed around the world by the local mining supply and services sector; the research and development being undertaken in the health sciences sector; and, the specialized knowledge being leveraged by this community's numerous engineering firms.

Business Incentives

Bonusing

Generally speaking municipalities in Ontario are prohibited from “bonusing”. The term “Bonusing” is generally accepted to mean the provision of financial assistance to an industrial or commercial enterprise for industrial or commercial purposes. This prohibition is set out in section 106 of the *Municipal Act, 2001*. Despite the province's general prohibition of bonusing, municipalities are permitted to offer business incentives in the form of development charge deferrals, Community Improvement Plans, and small business programs.

Deferral of Development Charges

Development charges are collected by municipalities to fund capital expenditures that result from the expansion of municipal services to meet the needs of property development. The charges are typically paid by a developer upfront when a Building Permit is issued. Some Ontario municipalities will consider deferring the collection of development charges to a future date if the development is expected to provide the community with a strategic and significant direct economic benefit. Section 27(1) of the *Development Charges Act* provides legislative authority for municipalities to be flexible regarding payment of development charges. By deferring the payment of the development charge to a future date a municipality can reduce a developer's upfront costs. In such cases, municipalities typically collect the outstanding payment three to five years down the line, with interest. As deferrals delay the receipt of revenue, they can negatively affect the municipality's cash flow and the ability to proceed with growth related capital projects.

Some of the municipalities that offer development charge deferrals include:

- District of Muskoka
- York Region
- Town of Markham
- Town of Halton Hills
- Hamilton
- Vaughan

If Council is interested in examining development charge deferrals further, this could be done through the Development Charge By-law review process, set to begin later this year, for implementation in 2014.

Community Improvement Plans (CIPs)

While municipalities are generally prohibited from bonusing, some flexibility does exist within the context of Community Improvement Plans (CIP) as contemplated under section 28 of the *Planning Act*. CIPs can be undertaken for any environmental, social or community economic development reason, among other matters. Under this broad definition we can see that CIPs are a valuable tool available to Council to respond to a variety of community issues.

A CIP allows the municipality the option of providing financial assistance to business owners in a specific geographic area so long as the assistance is tied to achieving the overall public interest objectives of the CIP. In simple terms CIPs are not business specific but rather issue and location specific in terms of their focus. For example an area that is deemed in the opinion of Council in need of revitalization due to age, dilapidation, overcrowding, faulty arrangement,

unsuitability of buildings may receive financial assistance so long as it responds to these types of issues in some manner consistent with the Plan.

Tax Increment Financing (TIF) vs. Cash

It is important to understand the difference between a TIF and the use of cash as a financial incentive. The value of the TIF is created by a private sector investment which increases market value of a property. This increase in market value creates the TIF. The municipality essentially forgoes the collection of this new value by rebating taxes over a defined period of time. The TIF encourages new investment, and over time, provides higher permanent taxable assessment.

Incentives Currently Available in Greater Sudbury

Downtown Sudbury and Town Centres/Flour Mill CIPs

The City of Greater Sudbury currently has a number of CIPs in place that provide financial incentives. At this time only the Tax Increment Financing (TIF) and brownfield incentives apply in downtown Sudbury. In addition to the financial incentives offered through the CIPs, any project carried out in the downtown and town centres, is exempt from development charges (as per By-Law 2009-200F, Schedules E1-E8). The following is a short summary of the financial tools that are available:

- Tax Increment Financing (TIF)
 - Rebate on increase of market value for 10 years
 - In year one, the property owner is eligible for a grant equal to 100 per cent of the increase.
 - This amount decreases by 10 per cent each year over the next 10 years.
 - The property owner is responsible for the full payment of taxes, as billed, after which the municipality will provide the grant payment.
- Planning and Building Fees Rebate Program (No longer in effect for downtown)
 - Refunds up to 100 per cent of the planning and building fees associated with a specific project up to a maximum grant of \$5,000.
 - Downtown Sudbury allows for 100 per cent of grant in primary area and 50 per cent in secondary area.
- Façade Improvement Grant (No longer in effect for downtown)
 - Grant intended to encourage downtown property owners to improve the appearance of their building facades.
 - Façade improvement projects are eligible for a maximum of \$5,000.
 - Downtown Sudbury allows for 100 per cent of grant in primary area and 50 per cent in secondary area.
- Building Loan Improvement Program (No longer in effect for downtown)
 - Aimed at stimulating private sector investment in, and revitalization and rehabilitation of existing commercial and mixed use buildings.
 - Building improvement projects are eligible for a maximum of \$50,000.
 - Downtown Sudbury allows for 100 per cent of grant in primary area and 50 per cent in secondary area
- Feasibility Study Program (No longer in effect for downtown)
 - Grant established to offset the cost of a feasibility study for the purposes of a business plan for matters such as structural analysis, soil studies, evaluation of mechanical systems, concept or design plans, and market analysis.
 - Projects are eligible for a maximum of \$5,000.
 - Downtown Sudbury allows for 100 per cent of grant in primary area and 50 per cent in secondary area.

Brownfields CIP

Greater Sudbury's Brownfield Strategy and corresponding Community Improvement Plan offers four incentive programs to help investors reduce the upfront costs associated with remediation, reuse and redevelopment. In addition to the financial incentive programs described below, approved brownfield remediation projects are exempt from development charges.

- **Tax Assistance Program**
 - Defers or cancels 100% of the municipal and education portion of the property tax (education portion subject to Minister of Finance approval) during the rehabilitation period (up to 18 months) and development period (a time period approved by Council, up to 18 months).
 - The amount of assistance provided under this program varies depending on existing assessment and taxation, as well as the duration of rehabilitation and development periods.
- **Landfill Tipping Fee Rebate Program**
 - Reduces landfill tipping fees from \$72 to \$36 per metric tonne for impacted soil being removed from a brownfield, provided that it can be used as cover material at the city's landfill site.
 - The City will provide approximately \$200,000 in tipping fee relief funding under this program annually.
 - The total amount of funding available to each property will be \$40,000.
- **Planning and Building Permit Fee Rebate Program**
 - Refunds all or part of planning and building permit fees collected as part of the reuse or redevelopment of a brownfield, after certain performance criteria are met.
 - The City will provide approximately \$300,000 in relief under this program annually.
 - The total amount of funding available to each property is \$60,000.
- **Tax Increment Equivalent Grant Program**
 - Grants 100% of the incremental increase in the municipal portion of the property tax revenue associated with a project for a period of up to five years.
 - The amount of assistance provided under this program varies depending on existing assessment and taxation, the value of the project and its impact on assessment and taxation.

Staff are currently assessing options to expand and enhance the current brownfield program and will be bringing the results to Planning Committee on March 6th.

Other Services Provided by the City

In addition to direct financial assistance, the City's Economic Development section provides a range of services to assist entrepreneurs, businesses, and prospective investors. The Greater Sudbury Development Corporation (GSDC) is the economic development arm of the City of Greater Sudbury and serves as a catalyst for economic development initiatives, and supports the attraction, development and retention of business in the community. The GSDC supports projects and initiatives that demonstrate potential job growth and wealth creation and export development while promoting investment and continued economic diversification.

City staff market Greater Sudbury to prospective investors and actively respond to site selector requests and company inquiries, while marketing directly to target audiences through an array of tactics. GSDC staff provide up-to-date data on regional factors such as:

- Lease rates
- Workforce availability
- Infrastructure quality and capacity
- Permit approval processes
- Labour costs
- Financial programs
- Commercial space/industrial land availability

Economic Development staff are currently working with their colleagues in various City departments to ensure the availability and accessibility of business/industrial lands that will enable the community to attract new businesses to Greater Sudbury and promote the expansion of existing local companies. In addition to the work being done within the City, staff continue to work with stakeholders in order to find new opportunities to improve infrastructure and services in industrial areas.

The Regional Business Centre helps entrepreneurs start and grow their businesses. Through consultation, analysis, education and referrals, they assist thousands of businesses every year. They strive to be the first point of contact for

any new or existing business requiring assistance of any kind. The Regional Business Centre helps entrepreneurs with online business registrations, market research, business plan development, business start-up and growth procedures, financing options and much more.

Provincial Incentives

Northern Ontario Heritage Fund Corporation (NOHFC)

In addition to the incentives offered by the City of Greater Sudbury, and other Ontario municipalities, the provincial government offers a range of financial incentives to business through the Northern Ontario Heritage Fund Corporation (NOHFC). The NOHFC offers grants of up to \$125,000 to entrepreneurs interested in starting a new business in the North. Existing Northern Ontario businesses looking to expand can apply for up to \$1 million in assistance. While not restricted to Greater Sudbury, these programs are exclusive to Northern Ontario. This funding program is frequently promoted by the City's Economic Development staff and has been successful in assisting the establishment and expansion of numerous businesses in Greater Sudbury.

Overview of Incentives Available in Ontario Municipalities

Ontario municipalities are governed by the *Municipal Act* and the *Planning Act*. As a result, they must work within the confines of this legislation when carrying out economic development activities. The *Planning Act* does however allow municipalities to establish Community Improvement Plans (CIP) for the purposes of allowing municipalities to provide grants and loans to stimulate private sector investment in targeted areas of the community. The incentives employed under a CIP typically include Tax Increment Financing (TIF) or the waiver of certain municipal fees (e.g. tipping fees, building/planning permit fees, etc.). As a result, the CIP is the predominant business incentive tool used by Ontario municipalities. A summary of some of the incentives offered throughout Ontario is attached in Appendix A.

While the vast majority of CIPs target the beautification of downtown commercial districts or the rehabilitation of brownfield sites, some municipalities have enacted CIPs aimed at enticing sector specific investment (e.g. industrial, aerospace, research/innovation, etc.), investments of a certain magnitude, or sustainable development practices.

In an effort to attract investment in the manufacturing and high-tech sectors, Toronto has enacted a CIP that offers grants to companies in the Imagination, Manufacturing, Innovation and Technology (IMIT) sectors. Through the program, the City offers a TIF grant of up to 60 per cent of the increase in municipal property taxes resulting from new commercial and industrial construction over a 10-year period. In order to qualify, projects must have a minimum construction value of at least \$1 million.

The City of North Bay has also taken a sector-based approach with its Airport CIP. The program is aimed at strengthening North Bay's aerospace industry. As such, the airport business park only permits businesses that are the aerospace and complementary sectors such as:

- Aeronautical/aerospace research and development facilities;
- Manufacturing, fabrication, assembly, repair, overhaul, testing and maintenance of aircraft or aeronautical/aerospace related products;
- Fixed base operations including refueling, flight planning, air ambulance and pilot services;
- Technical and professional aeronautical/aerospace industrial and administrative support services;
- Aeronautical/aerospace instructional services, flight training and testing;
- Air cargo warehousing, value-added assembly and distribution;
- Charter/private aircraft and facilities and other flight services; and,
- Groundside industrial uses.

Approved projects are eligible for a rebate of municipal fees (up to a max. of \$250,000). Businesses investing in the Airport project area are also eligible for a Tax Assistance Program (TIF) grant of up to 100 per cent of the incremental increase in property taxes for a period of up to three years.

Similar to North Bay and Toronto, Sault Ste. Marie has taken a sector focused approach to incentives. Through its Industrial CIP, Sault Ste. Marie offers a Municipal Tax Increment Rebate of up to 100 per cent of the incremental property tax increase for up to three years. The CIP applies to all industrial land throughout the city. In order to qualify for the grant, the project must include a minimum investment of \$1 million and must create new jobs (not including construction) or protect existing ones.

Through its LEEDing the Way CIP, the City of Hamilton offers businesses an incentive to adopt sustainable building

and land development practices. Hamilton's LEED (Leadership in Energy and Environmental Design) Grant Program (LGP), allows companies to apply for a grant of up to 75 per cent of the municipal property tax increase resulting from the development (not to exceed the incremental cost of attaining LEED certification). This program, in addition to a Development Charge deferral agreement, is cited as one of the factors that recently led Maple Leaf Foods to locate two new facilities in the city. In March 2012, Hamilton City Council approved a LEED Grant of up to \$2.6 million to Maple Leaf Foods to build a brand new state-of-the-art 498,000 sq. ft. meat processing facility. The \$390 million facility will employ 670 people and generate \$2.1 million in annual property taxes. Of this new \$2.1 million, 75 percent, or \$1.6 million will be returned to the company on an annual basis for approximately two years, not to exceed \$2.6 million.

Conclusion

As stated earlier, wealth creation in Greater Sudbury has evolved over the last century, from simply extracting raw natural resources, to include a much bigger value-added component. Evidence of this can be seen in our prosperous mining supply and services sector and budding health sciences research and development field. While local governments want to do everything possible to grow existing industry and attract new businesses, the provincial government considers the provision of financial assistance to the private sector to be "bonusing", and, prohibits such assistance under the *Municipal Act*.

As outlined in the examples described above, as well as in Appendix A, Development Charge deferral agreements and CIPs are two of the financial incentive tools available to Council. Staff have also circulated to Council (under separate cover) a 2012 BMA Report on Economic Development Programs for their information.

This report has been drafted in response to a motion passed by Council on September 11, 2012 and presents an overview of the business incentives currently in place in Greater Sudbury as well as the approaches taken by other municipalities across Ontario.

APPENDIX A: Overview of Municipal Business Incentives in Ontario

Sault Ste. Marie

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

North Bay

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

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

Thunder Bay

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

Timmins

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

Barrie

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

Hamilton

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

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

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

Kitchener

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

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

Woodstock

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

Toronto

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

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

London

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

Ottawa

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