Notice of Decision of The Corporation of the City of Guelph Regarding a Development Charges Complaint

IN THE MATTER of a complaint, date March 31, 2025, made under Section 20 of the Development Charges Act, 1997, by Joe Hoffman, Goodmans LLP, (the Complainant), against the decision of the City of Guelph, regarding the application of development charges for the property 601 Scottsdale Drive.

TAKE NOTICE that the Council of The Corporation of the City of Guelph, at a meeting held May 15, 2025, dismissed the complaint as per Section 20(6) of the Development Charges Act, 1997

AND TAKE NOTICE that an appeal to the Ontario Land Tribunal in respect to all or part of this Development Charges Complaint may be made by filing a notice of appeal with the City Clerk either via the Ontario Land Tribunal e-file service (first-time users will need to register for a My Ontario Account) at https://olt.gov.on.ca/e-file-service by selecting City of Guelph as the Approval Authority, or by mail to 1 Carden Street, **no later than 4:00 p.m. on July 8, 2025**. The filing of an appeal after 4:00 p.m., in person or electronically, will be deemed to have been received the next business day. **The appeal fee of \$1,100 can be paid online through e-file or by credit card/certified cheque/money order** to the Minister of Finance, Province of Ontario. If you wish to appeal to the Ontario Land Tribunal (OLT) or request a fee reduction for an appeal, forms are available from the OLT website at www.olt.gov.on.ca. If the e-file portal is down, you can submit your appeal to clerks@guelph.ca.

A copy of the decision, including the reasons, is attached.

DATED at the City of Guelph this 29th day of May, 2025.

Garrett Meades Acting Deputy City Clerk City of Guelph 1 Carden St. Guelph, ON N1H 3A1 **IN THE MATTER OF** a complaint under Section 20 of the *Development Charges Act, 1997*, S.O. 997, c. 27, as amended, regarding the property municipally known as 601 Scottsdale Drive, in the City of Guelph, on the basis that:

1. There was an error in the application of the development charges bylaw.

> Heard: May 15, 2025 Reasons for Decision: May 28, 2025

- Members Present: Mayor Guthrie (Chair), Councillor Allt, Councillor Billings, Councillor Busuttil, Councillor Caton, Councillor Chew, Councillor Downer, Councillor Gibson and Councillor Richardson
- Agent / Counsel: Joe Hoffman, Goodmans LLP, Counsel for the Complainant, 601 Scottsdale GP Inc. and Forum 601 Scottsdale LP. Paul Gross and Graham Reeder, Gowling WLG (Canada) LLP, Counsel for the Respondent, The Corporation of the City of Guelph

DECISION

This is the decision of the City Council ("Council") acting as a Tribunal pursuant to the *Statutory Power Procedure Act,* R.S.O. 1990, c. S.22, as amended, with respect to the decision of the City regarding whether development charges would be owed for the development of the property municipally known as 601 Scottsdale Drive, in the City of Guelph.

For the Reasons that follow, Council **dismisses** the complaint of the Complainant, 601 Scottsdale GP Inc. and Forum 601 Scottsdale LP (collectively referred to as "Forum").

REASONS FOR DECISION

Background:

[1] The University of Guelph (the "University") is the owner of lands municipally known as 601 Scottsdale Drive, within the City of Guelph ("Subject Property"). Forum (the "Complainant") is planning to redevelopment of the Subject Property.

[2] The Subject Property is partially redeveloped. It includes a former hotel building that was converted by Forum into residential units for University students ("Phase I"). Phase I was approved through previous planning applications and was completed in 2023. The City of Guelph's decision with respect to the exemption of development charges to Phase I is not subject to this Complaint.

[3] The Complainant proposes to build a new purpose-built rental building ("Phase II"). Phase II is a separate development that relates to a separate building application from Phase I.

[4] For Phase II, Forum has entered into a lease agreement with the University dated October 1, 2024 (the "Lease Agreement") that allows Forum to build, use, operate and maintain housing for students at the University. The Lease Agreement is for a term of 99 years.¹

[5] The Lease Agreement provided by the Complainant contains the following excerpts:

"7.1 Operation of the Property

[Forum] assumes the full and sole responsibility for the condition, operation, repair, replacement, maintenance and management of the Property."

"9.1 Use

The Property shall be used, operated and maintained by [Forum]...For clarity, the permitted use of the Property is for a student residence and ancillary uses operated by [Forum] for the sole benefit of students of the [University]."

"15.9 No Partnership

¹ Although the Term set out in the Lease Agreement is until 2041, the 99 year long term was referenced by both Counsel for the Complainant and the Respondent.

[The University] and [Forum] hereby expressly declare that it is neither their intention nor their agreement that this Lease or any arrangements between them shall constitute or be deemed to constitute the parties as partners, joint venturers or agents for each other."

"15.12 Not Partnership, etc.

Notwithstanding anything contained in this Lease, at no time shall the [University] be considered a partner, co-venturer, operator, manager, etc., of or with [Forum] or with respect to the operation of the student residences."²

[6] The Respondent advised that the development charge revenue for Phase II was estimated to be between \$15,586,875 and \$20,655,360.

[7] Counsel for Forum wrote letters to the City's Acting Treasurer Shanna O'Dwyer on February 20, March 21 and March 31, 2025, outlining their position as to why development charges should not apply to Phase II.

[8] The City, through the City Solicitor Jennifer Charles, and later through external Counsel for the City, responded on March 17 and 31, 2025 providing the City's position that development charges would be payable in respect of Forum's Phase II development on the Subject Property.

[9] Further, it was acknowledged that this Complaint may be premature, as section 3.12 of the 2024 DC By-law, states:

"Development Charges imposed under this By-law are calculated, payable and collected upon issuance of a building permit for the Development."

[10] Despite this, Forum elected to proceed with a formal Complaint in correspondence dated December 21, 2023 (the "Complaint Letter") and requested a hearing pursuant to subsection 20(4) of the 2024 DC By-law.

² In these excerpts "Forum" and "University" were substituted where indicated by [] for "Tenant" and "Landlord". This reflects the definitions for these terms in 1.1 of the Lease Agreement.

[11] Forum's decision to proceed was discussed at the hearing and appears to be due to the concern that, if this was not dealt with on an urgent basis, Phase II may not be completed by the start of the 2027 University academic year.

[12] Conflicting evidence on the issue of urgency was presented by the Respondent. They referenced statements made by a representative of Forum³, that work on Phase II was paused on April 1, 2025, "...after city officials 'dug into their position that DCs are payable" and as a result "...we have now missed the window to complete the project in time for the September 2027 school year."

[13] In their verbal submissions, the Complainant indicated that despite the above statement, urgency remained a concern as efforts were being made to try and speed up the completion timeline.

The Complaint

[14] By way of correspondence dated March 31, 2025, the Complainant registered a formal Complaint regarding an error in the application of the DC By-law and requested a hearing on an urgent basis.

[15] In response to Forum's request for an urgent hearing at the "earliest possible opportunity", Council attempted to hold a hearing on April 29, 2025. However, as a result of a widespread power outage in the City of Guelph due to a storm, it was necessary to adjourn the hearing to the next available date, May 15, 2025.

The Development Charges Regime

[16] The principled basis for development charges in Ontario, including in the City, is that "growth should pay for growth". That is, the increased costs of providing services and infrastructure to accommodate new growth should be paid for by that growth, and not place an undue financial burden on the City of Guelph or its taxpayers. Although changes to this regime have been, and continue to be, debated, it remains applicable for the purposes of this Decision.

[17] Pursuant to the *Development Charges Act, 1997*, S.O. 997, c. 27, as amended (the "*DC Act*"), municipalities, including the City, have passed development charges by-laws that require the payment of development charges on various types of development.

³ Referencing a GuelphToday article dated April 8, 2025 provided in the Respondent's Brief of Documents.

[18] Pursuant to the City of Guelph Development Charges By-law (2024)-20866, as amended by By-law (2024)-20997 (the "2024 DC By-law"), there are exemptions to the application of development charges.

[19] Further, the *Ministry of Training, Colleges and Universities Act*, R.S.O C. M.19 (the "*Universities Act*") also contains exemptions to the application of development charges.

The Law

[20] Where a complaint about development charges is concerned, subsection 20(1) of the *DC Act* provides as follows:

20. (1) A person required to pay a development charge, or the person's agent, may complain to the council of the municipality imposing the development charge that,

- (a) the amount of the development charge was incorrectly determined;
- (b) whether a credit is available to be used against the development charge, or the amount of the credit or the service with respect to which the credit was given, was incorrectly determined; or
- (c) there was an error in the application of the development charge by-law. 1997, c. 27, s. 20 (1).

[21] Where a complaint in the proper form is filed with the municipality imposing the development charge, subsection 20(4) of the *Act* requires that "[t]he council shall hold a hearing into the complaint and shall give the complainant an opportunity to make representations at the hearing."

[22] Subsection 20(6) of the *Act* provides that, "[a]fter the evidence and submissions of the complainant, the council may dismiss the complaint or rectify any incorrect determination or error that was the subject of the complaint."

[23] Subsection 26(1) of the *Act,* states that "[a] development charge is payable for a development upon a building permit being issued for the development unless the development charge by-law provides otherwise."

[24] The 2019 DC By-law applied to Phase I includes the following with respect to the relevant exemption:

"3.5.1 ... Development Charges shall not be imposed with respect to:

Development of land, buildings or structures for University Related Purposes..."

[25] The 2019 DC By-law defined "University Related Purposes" by reference to *An Act to incorporate the University of Guelph,* S.O. 1964, c. 120 ("*University of Guelph Act*") Section 3 of this Act, which states:

"The objects and purposes of the University are,

- (a) the advancement of learning and the dissemination of knowledge, including, without limiting the generality of the foregoing, the advancement of learning and the dissemination of knowledge respecting agriculture; and
- (b) the intellectual, social, moral and physical development of its members and the betterment of society"

[26] The 2024 DC By-law" that would apply to Phase II narrowed the above exemption to the following:

"3.51 ... Development Charges shall not be imposed with respect to... the Development of University Land or Buildings;

University Land is defined as "land and vested in or leased to a publicly-assisted University which is intended to be <u>occupied and used</u> by the university" (emphasis added).

[27] Further, Subsection 6.1(1) of the *Universities Act*, contains the following exemption that is relevant in this matter:

"Land vested in or leased to a publicly-assisted university is exempt from development charges imposed under the Development Charges Act, 1997 if the development in respect of which development charges would otherwise be payable is intended to be <u>occupied and used by the university</u>."(emphasis added)

The Representations of the Complainant

Background

[28] In written submissions dated March 31 and April 25, 2025, and in oral submissions made during this hearing, the Complainant summarized its objections to the City's position that development charges would apply for Forum's Phase II development.

[29] Both the Complainant and Respondent agree that the exemption at issue in this Complaint involves a two-part test. Specifically,

- 1. The land must be vested in the University; and
- 2. The development must be intended to be occupied and used by the University.

[30] Further, both the Complainant⁴ and Respondent agree that the first branch of this test is met in the circumstances. The Subject Lands are vested in the University.

[31] In support of their position that the second branch of the above test was met in these circumstances, the Complainant relied on terms in the Lease Agreement, correspondence from the University, the intent and purpose of the legislation, and that an exemption to development charges had been applied by the City to Phase I.

Lease Agreement

[32] With respect to the Lease Agreement, the Complaint points to the following provisions to support that Phase II will be occupied and used by the University:

1.1 ...(e) Use: A student residence and ancillary uses operated by the Tenant for the sole benefit of the students of the Landlord.

9.1 Use

The Property shall be used, operated and maintained by the Tenant and any permitted subtenant (as hereinafter provided for) solely for the Use in a first class and reputable

⁴ The Complainant submitted two cases that they intended to rely on in this respect, *University of Victoria v. City of Victoria*, 1969 CarswellBC 307, 9 D.L.R. (3d) 221 and *Simon Fraser University v. Burnaby (District)*, 1968 CarswellBC 192, 1 D.L.R. (3d) 427, 66 W.W.R. 684.

manner. For clarity, the permitted use of the Property is for a student residence and ancillary uses operated by the Tenant for the sole benefit of students of the Landlord. The Property may not be used for any other purpose whatsoever without the prior written approval of the Landlord, which approval may be unreasonably withheld.

The Complainant stated that the above provisions indicate that the development will be occupied and used by the University for the benefit of the University's students. The Complainant also stated that this use cannot change unless the University provides its consent.

[33] Further, the Complainant stated that, pursuant to the terms of the Lease Agreement, the University has approval rights with respect to Phase II, including approval of design drawings. The Complainant noted that this ensures Phase II is built in a manner that appropriately accommodates students, and that student residences are often designed and constructed differently than rentals built for the general public.

Correspondence from the University

[34] The Complainant also relies on correspondence from the University dated August 4, 2023 and April 30, 2024 to meet the second branch of the above test. The letters referenced in support of this were included in the Complainant's material and provide a "strong endorsement" of Forum and its involvement in addressing the need for student housing.

Intent and Purpose of the Legislative Regime

[35] The Complainant also submitted that interpreting the applicable legislation to exempt Phase II from development charges aligns with the intent and purpose of the development charges legislative regime. In support of this, the Complainant stated that the University should be free to conduct its business in the manner it sees fit. If the City were to require the payment of development charges, it would be unnecessarily restricting the University's ability to carry out its mandate and to implement its student housing strategy.

[36] In their written submissions, the Complainant relied on two cases to support their position: *Stelmach Project Management Ltd. v.*

Kingston (City)⁵ and Ontario Cancer Treatment & Research Foundation v. Ottawa (City)⁶.

[37] The Complainant also submits that further support of its position on the interpretation of "uses" are evident in the Official Plans and Zoning By-laws governed by the *Planning Act*, R.S.O. 1990, C. P.13 (the "*Planning Act*"). In this case, the "use" for the Subject Property under this legislation is a student residence. It is not for "use" as Forum as a tenant. The Complainant submits that regardless of the corporate structure/arrangement between Forum and the University, the "use" is as a student residence, which pursuant to the Lease Agreement, is for the exclusive use and occupation of University students.

[38] The Complainant argued that applying the sought for development charge exemption in this case would not result in a windfall for Forum. He stated that the exemption of development charges was taken into account by the University when finalizing the business arrangement with Forum to allow the University a variety of benefits, including the ability to complete projects that they otherwise may not be able to complete. Further, the Complainant stated that by agreeing to only rent to University students, Forum is limiting its ability to rent the units on the open market.

The City's Decision on Phase I Conflicts with the Phase II Decision

[39] Lastly, the Complainant stated that the City already determined that Phase I was exempt from development charges. Given this, Phase II should also be exempt, as it is also on University property, involves a similar lease arrangement with the University, and provides housing exclusively for University students. To maintain that development charges apply to Phase II would conflict with this previous decision.

The Representations of the Respondent

Background

[40] In written submissions dated April 25, 2025, and in oral submissions made during this hearing, the Respondent provided its position that development charges would apply to Forum's Phase II development.

⁵ 2022 ONCA 741.

⁶ 38 O.R. (3d) 224 (C.A.).

[41] As indicated earlier, the Respondent agreed that the applicable test with respect to the development charge exemption being sought by the Complainant is the development must be intended to be "occupied and used" by the University.

Lease Agreement

[42] The Respondent referred to the Lease Agreement to support its argument that Forum, and not the University would be occupying and using the Phase II development. Specifically, the plain language of the Lease Agreement states that the Subject Property is to be used, operated and maintained by Forum.

[43] Further, the Lease Agreement makes it explicitly clear in sections 15.9 and 15.12 (reproduced above) that Forum and the University are not partners or joint-venturers for the Phase II development. Thus, it cannot be said that Forum is acting on behalf of the University in this endeavor.

[44] The Respondent also referenced section 3.3 of the Lease Agreement which sets out that all additions, changes or alterations to the Subject Property are the sole responsibility of Forum with the University maintaining limited rights to review, inspect and approve the development process.

[45] Further, the Respondent stated that the Lease Agreement makes it clear that the ongoing responsibility for operating and maintaining the Subject Property will fall solely to Forum. The Complainant references section 7.1 of the Lease Agreement which state that Forum "...hereby assumes the full and sole responsibility for the condition, operation, repair, replacement, maintenance and management of the Property."

[46] The Respondent submits that the effect of the provisions of the Lease Agreement mean that Forum will be responsible for managing the property, staffing, tenant selection, tenant complaints and the collection of rent. Under this arrangement, Forum is not acting as an agent of the University or using/occupying the Subject Property/buildings on its behalf.

[47] To support its position, the Respondent relied on the decision in *McMaster University v City of Hamilton et a*⁷*I*. Here, the Ontario Court of Appeal relied, in part, on the ownership structure to determine if

⁷ McMaster University v City of Hamilton et al, (1975), 1 O.R. (2d) 378.

development charges were appropriate to apply. The Court relied on the fact that the student residence was owned and operated by the University, wherein the University administered housing admissions, rental collection, management, staffing and regulation to support that development charges were exempt in the circumstances.

Intent and Purpose of the Legislative Regime

[48] The Respondent also submitted that extending the exemption is contrary to the purpose of the development charges legislative regime and City's policy goals, and therefore should not be interpreted to permit this broader application.

[49] While the Respondent acknowledged that a university's purpose can include providing housing in the form of student residences to "reasonably attend to the needs of their students and faculty"⁸ and that this can include for-profit enterprises, it submits that this does not satisfy the applicable branch of the test. The Respondent submits that the inclusion of "for university purposes" in the relevant provision of the 2024 DC By-law, and the description of the objects and purposes of the University set out in the *University of Guelph Act*, narrows how the exemption is to apply.

[50] In support of this argument, the Respondent refers to the University's Housing Demand Study. This Study found that current purpose-built student housing in the City was not aligned with student needs, in part due to the high rental price range. It also found that affordable housing was essential to student success going forward. In oral submissions, the Tribunal heard that the University would not control the rental rates and that these would be set at comparable market rates by Forum.

[51] The Respondent submitted that if Forum wished to address both the City's housing affordability issues and the University's recognized need for affordable student housing, a different exemption was available under section 3.5.4 of the 2024 DC By-law for the development of affordable residential units. The City proposed this to Forum in correspondence dated March 31, 2025. To date, Forum has chosen not to make use of this exemption.

[52] The Respondent also referenced a 2024 report from Forum that indicates that the Phase II development is part of an investment

⁸ Assessors of Areas #1 and #10 v. University of Victoria, 2010 BCSC 133.

portfolio designed to enhance yields and returns. The Report makes no mention of advancing the University's objects and purposes.

[53] The Respondent refutes the Complainant's argument relating to the *Planning Act*, R.S.O. 1990, C. P. 13 (the "*Planning Act*"). They submit that the term "occupy" is not defined in the *Planning Act* and importing a definition of "use" from the *Planning Act* when a definition of "occupy" is absent can be of limited interpretive assistance. Further, they submit that it is a well-established principle in the land use planning regime that *how* a property can be used can be regulated, but *who* can use a property cannot be. In this case, the Guelph Zoning By-law permits the Subject Property to be used as a student residence, but it does not speak to who the user of the Subject Property is or can be.

[54] Given the above, the Respondent submits that extending the exemption in these circumstances is contrary to the intent and purpose of the legislation and the objectives of the University.

The City's Decision on Phase I does not Conflict with Phase II Decision

[55] Lastly, the Respondent differentiated the Decision on Phase II from the City's decision to apply development charges to Phase I. First, Phase I was the reconfiguration of an existing building with established City services, whereas Phase II is the new build of two connected 7-storey residential buildings with a combined total of 489 units. Given this, the cost to the City in providing services to Phase II will be much greater than for Phase I.

[56] The Respondent further submits that the changes made to the 2019 DC By-law indicate the City's intention to narrow the application of this development charge exemption.

Decision and Order

[57] On consideration of all oral submissions made, as well as a review of the extensive written material submitted by the Complainant and Respondent, the majority of Council finds that there was no error in the application of the City's 2024 DC By-law and/or the exemption set out in subsection 6.1(1) of the *Universities Act*

[58] The Council finds that the Complainant has failed to adduce sufficient compelling evidence that the exemption to the application of development charges set out under 3.5.1 of the 2024 DC By-law

and/or the exemption set out in subsection 6.1(1) of the *Universities Act* applies to the Phase II development.

[59] In reaching this decision, the Council recognizes the need for student housing in the City and that the University should be able to manage their business affairs in an unfettered manner. However, the Tribunal also recognizes that the purpose of the development charge regime is for "growth to fund growth" and not place a larger economic burden on the existing taxpayers or the City.

[60] The Council accepts both Parties' submissions that the exemption at issue in this Complaint requires this Tribunal to interpret the meaning of "occupied and used by the University".

[61] Based on the submissions of the Complainant and Respondent, Council is guided in its interpretation by the social context, the purpose and intent of the exemption, which is to assist publicly funded Universities. To apply this exemption more broadly in this case would essentially benefit a private company at the expense of the existing taxpayers.

[62] The factors that lead to Council's decision are discussed in greater depth below.

Lease Agreement

[63] In part, Council's decision on this Complaint was guided by the Lease Agreement. Although Council acknowledged that the arrangement between Forum and the University created a relationship, the terms of the Lease Agreement indicate that there is not a sufficiently close partnership between these entities to demonstrate that the University would continue to "occupy and use" the Subject Property during term of the Lease Agreement with Forum. In reaching this conclusion, the Council found provisions 1.1, 7.1, 9.1 15.9 and 15.12 of the Lease Agreement informative.

[64] Based on these provisions of the Lease Agreement, the Council finds that the University would not engage in the actual management and administration of Phase II as a student residence. If the University were to do this, this Council would expect that there be University policies in place to ensure affordability, inclusivity and other laudable goals designed for the betterment of society. [65] Further, if the University were to be responsible for the actual management and administration of Phase II, the Council would expect the University to be engaged in monitoring and policing any disturbances that may arise at the student residence. However, based on the information provided to Council, this would not be the case for Phase II. Policing and monitoring would be the responsibility to the City's taxpayer funded police force.

[66] Further, Council noted that the Lease Agreement contains a provision at 9.1 which states:

"The Property may not be used for any other purpose whatsoever without the prior written approval of the Landlord, which approval may be unreasonably withheld."

Although the Council recognized that the design of Phase II will be geared towards student use, the above provision was understood to mean that the use of the Phase II development could change from a student residence in the future. This leaves open the possibility that the units could be rented on the open market instead of only to students.

Intent and Purpose of the Legislative Regime

[67] Considering all the information provided, the Council is persuaded by the Respondent's submissions with respect to the intent and purpose of the development charge legislative regime. Specifically, the increased costs of providing services and infrastructure to accommodate new growth should be paid for by that growth, and not place an undue financial burden on the City of Guelph or its taxpayers.

[68] Given this, exemptions to the application of development charges ought to be interpreted narrowly. Council agrees with the Respondent that the exemption at issue in this hearing serves a public function by reducing the cost of development used and occupied by a not-for-profit university, whose object and purpose is, at least in part, to provide for the betterment of society. Extending the exemption to the Phase II development would provide a windfall to a private forprofit company whose object and purpose is for the benefits of their investors at the expense of the taxpayers of the City of Guelph.

[69] Considering the intent and purpose of the development charges regime outlined above, Council found that another indica of "occupied

and used" is which party is directly receiving the economic benefit from the application of the exemption. In this regard, the Lease Agreement between Forum and the University indicates that all revenue of the Phase II development will flow to Forum and its investors, not to the University. Thus, the economic benefit of applying this exemption to Phase II would go to Forum, a for-profit company, and not the University, a not-for-profit entity.

[70] Further, and in the alternative, if the exemption is ambiguous and could be interpreted to apply in the circumstances to Forum, the Council holds that this would be an unintended consequence contrary to the purpose of the development charge legislative regime.

[71] This Council acknowledged that if the University were to set the rent rate and have operational control/management over the residence, this Council may have reached a different decision. In reaching its decision, Council leaves open the possibility that this exemption could apply to other partnerships between the University and a private developer in circumstances where there are more compelling factors to show that the University maintains use and operation of the property.

The City's Decision on Phase I does not Conflict with Phase II Decision

[72] While members of Council noted the similarities between Phase I and Phase II in that they are both on University property and both designed to be exclusively rental units for University students, the majority of Council were persuaded by the Respondent's argument. Specifically, that these Phases were differentiated by the revised language in the 2024 DC By-law compared to the 2019 DC By-law. Council also notes that Phase II involves a new build compared to the re-development of an existing hotel.

Conclusion

[73] After hearing the submissions of the Complainant and Respondent, as well as reviewing the written material provided, Council finds that there was no error in the application of the 2024 DC By-law.

[74] Accordingly, Council **Orders** that the Complaint be dismissed.

Table of Authorities

Statutes Considered:

An Act to incorporate the University of Guelph, S.O. 1964, c. 120, as amended

Cutting Red Tape to Build More Homes Act, 2024, S.O. 2024, c. 16, as amended

Development Charges Act, 1997, S.O. 997, c. 27, as amended

Ministry of Training, College and Universities Act, R.S.O. C. M. 19, as amended

Statutory Power Procedure Act, R.S.O. 1990, c. S.22, as amended

The Corporation of the City of Guelph Development Charges By-law Number (2019)-20372

The Corporation of the City of Guelph Development Charges By-law Number (2024)-20886

Cases Considered:

Assessors of Areas #1 and #10 v. University of Victoria, 2010 BCSC 133.

Bell v. R., [1979] 2 SCR 212.

McMaster University v City of Hamilton et al, (1975), 1 O.R. (2d) 378.

Ontario Cancer Treatment & Research Foundation v. Ottawa (City), 38 O.R. (3d) 224 (C.A.)

Simon Fraser University v. Burnaby (District), 1968 CarswellBC 192, 1 D.L.R. (3d) 427, 66 W.W.R. 684.

Stelmach Project Management Ltd. v. Kingston (City), 2022 ONCA 741

University of Victoria v. City of Victoria, 1969 CarswellBC 307, 9 D.L.R. (3d) 221.