

Staff Report



To	City Council
Service Area	Public Services
Date	Monday, May 10, 2021
Subject	Bylaw Exemption – Places of Worship

Recommendation

1. That Council enact the attached draft amending bylaw, amending the City's Parkland Dedication Bylaw 2019-20366 to add to the exempt categories "Development for a Place of Worship or for the purposes of a cemetery or burial site exempt from taxation under the Ontario Assessment Act."
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Executive Summary

Purpose of Report

To seek Council approval for an addition to the existing list of Parkland Dedication Bylaw (PDBL) principled exemptions to more specifically align with exemptions that are identified in the Development Charge (DC) Bylaw.

Key Findings

The PDBL was designed to ensure that where development and redevelopment results in commercial, industrial, and residential growth, the City obtains parkland or cash-in-lieu of parkland to fund the costs to the City of that growth. This practice ensures that as the city grows, the park system grows with it.

Some institutional uses were identified for exemption from the PDBL. Places of Worship were not specifically identified for exemption when the bylaw was passed in January 2019. Places of Worship are exempt from property tax under the Assessment Act, and under the DC Bylaw. Staff recommend a principled exemption for Places of Worship under the PDBL to ensure that these community services can continue to grow as the city grows and to better align with the list of exemptions identified in the DC Bylaw.

By adding Places of Worship to the list of exemptions, the City will improve the transparency and consistency between city growth revenue policies, and apply exemptions more uniformly to the forms of development or redevelopment that qualify.

Under the PDBL, Council has delegated to the Deputy Chief Administrative Officer Public Services the authority and discretion to apply listed exemptions, such as for the development or redevelopment of non-commercial educational purposes or non-commercial medical purposes. These exemptions help ensure that the community's health and educational resources can expand as the city grows.

This amendment would similarly ensure that parkland dedication costs do not inhibit the growth of other community assets that help improve the lives and

diversity of Guelph residents that may be needed in the future as the city continues to expand.

Financial Implications

This narrow exemption will be specific to construction or expansion of a Place of Worship. It is difficult to quantify the financial impact, as future eligible development can vary year to year; however, it is expected to be minimal.

Report

Access to Places of Worship plays an important role in providing diversity, equity, and access to community services to the local and broader community. By applying the PDBL to Places of Worship while they are exempt under other revenue statutes and bylaws, there is an inconsistency in how growth revenue bylaws are applied. Provincial legislation grants some authority to municipalities to provide exemptions from growth revenue requirements. Specifically within Council's jurisdiction, Places of Worship are exempt from paying development charges under the DC Bylaw, but are obligated to pay Parkland Dedication under the PDBL. This represents an inconsistency in how growth revenue is applied.

By adding Places of Worship to the list of exemptions, the City will improve the transparency and consistency between city growth revenue policies, and apply exemptions more uniformly to the forms of development or redevelopment that qualify.

Additionally, the proposed amendment to the PDBL will allow Places of Worship to focus capital resources on servicing Guelph residents. This aligns with the values that were identified in the Guelph Community Plan under the 'We Feel Well' focus theme. Specifically, exempting this form of development will align with the themes of 'Our diversity is celebrated, and inclusion is a habit.' Ensuring consistency between growth revenue policies for Places of Worship will help ensure these services can develop in an efficient manner, and fees associated with development will be transparently and consistently applied.

The PDBL contains other similar principled exemptions, such as an exemption for non-commercial medical purposes and non-commercial education purposes. These exemptions help ensure that the community's health and educational resources can expand as the city grows.

This amendment would similarly ensure that parkland dedication costs do not inhibit the growth of other community assets that help improve the lives and diversity of Guelph residents that may be needed in the future as the city continues to expand.

The alternative to enacting a principled exemption would be to require a proponent submission and Council resolution in each specific case. That would impose delays and fees onto a form of development that is exempt under the DC Bylaw, and would risk the public perception that the proponent's identity or religious affiliation, rather than the type of development, has attracted the exemption. If an exemption were not sought, it would result in higher cost for organizations that have limited access to funds to help address unanticipated costs or pay growth related fees as they are frequently funded by congregations or community members with fixed

budgets. A categorical rather than individual exemption better aligns with the City's commitments to diversity and community growth.

Financial Implications

This narrow exemption will be specific to construction or expansion of a Place of Worship. Since the inception of the new PDBL in January 2019, there have been no PDBL fees or land dedications that have been triggered by Places of Worship growth. It is difficult to predict future growth; however, based on this information, the financial impact of this exemption is expected to be very minor.

Consultations

This amendment of the PDBL to provide for a principled exemption to Places of Worship development or redevelopment is recommended in consultation with Legal staff, to ensure compliance with other growth revenue tools, and local and provincial legislation.

Strategic Plan Alignment

Building our future: continue to build strong, vibrant, safe and healthy communities that foster resilience in the people who live here.

Attachments

Attachment-1 Amending Bylaw – Places of Worship

Departmental Approval

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