

THIS MEETING WILL BE WEBCAST ON THE [CITY'S PUBLIC YOUTUBE SITE](#) (CITYWATERLOO) AND MAY BE TELECAST ON PUBLIC TELEVISION



COUNCIL MEETING AGENDA
Monday, April 24, 2023
2:00 PM

Mayor McCabe in the Chair

1. **TERRITORIAL ACKNOWLEDGEMENT**
2. **MOMENT OF REFLECTION**
3. **DISCLOSURE OF PECUNIARY INTEREST AND THE GENERAL NATURE THEREOF**
4. **APPROVAL OF MINUTES**

That the previous meeting minutes be approved.

- a) **March 27, 2023 – Council Meeting** **Page 8**

Recommendation:

That the minutes of the Council meeting held on March 27, 2023 be approved as printed.

5. **CONSENT MOTION**

That consent motion items (a) through (e) be approved.

- a) **Title:** **Bylaw to Authorize the Borrowing for Temporary Loans** **Page 13**
Report No.: CORP2023-015
Prepared By: Mary Zubert

Recommendation:

1. That Council approve CORP2023-015.

2. That Council approves the borrowing for temporary loans, if required, not to exceed an aggregate of \$97,540,637 to meet the current expenditures for 2023.
3. That Council adopt the By-law attached as Appendix A to this report for the establishment of borrowing limits.
4. That Council directs staff to report back on amount and terms subsequent to any temporary borrowing required.

b) Title: 2023 BIIHA Special Service Levy Page 17
Report No.: CORP2023-008
Prepared By: Mary Zubert

Recommendation:

1. That Council approve CORP2023-008.
2. That Council approve the Beechwood II Homes Association (“BIIHA”) 2023 municipal budgeted levy of \$89,462 to fund the operating and capital costs of the BIIHA recreation facility and programs; and,
3. That Council adopt the By-law attached as Appendix A to this report for the imposition of a Special Services Levy on the rateable properties prescribed therein.

c) Title: 2023 BSHA Special Service Levy Page 28
Report No.: CORP2023-021
Prepared By: Mary Zubert

Recommendation:

1. That Council approve CORP2023-21.
2. That Council approve the Beechwood South Homes Association (“BSHA”) 2023 municipal budgeted levy of \$114,950 to fund the operating and capital costs of the BSHA recreation facility and programs; and,
3. That Council adopt the By-law attached as Appendix A to this report for the imposition of a Special Services Levy on the rateable properties prescribed therein.

- d) **Title:** [2023 BWIHA Special Service Levy](#) **Page 42**
Report No.: CORP2023-016
Prepared By: Mary Zubert

Recommendation:

1. That Council approve CORP2023-16.
2. That Council approve the Beechwood West #1 Homes Association (“BWIHA”) 2023 municipal budgeted levy of \$116,375 to fund the operating and capital costs of the BWIHA recreation facility and programs; and,
3. That Council adopt the By-law attached as Appendix A to this report for the imposition of a Special Services Levy on the rateable properties prescribed therein.

- e) **Title:** [2023 GIIHA Special Service Levy](#) **Page 56**
Report No.: CORP2023-010
Prepared By: Mary Zubert

Recommendation:

1. That Council approve Staff Report CORP2023-010.
2. That Council approve the Glasgow II Homes Association (“GIIHA”) 2023 municipal budgeted levy of \$24,000 to fund the operating and capital costs of the GIIHA recreation facility and programs; and,
3. That Council adopt the By-law attached as Appendix A to this report for the imposition of a Special Services Levy on the rateable properties prescribed therein.

6. ITEMS REMOVED FROM THE CONSENT MOTION

7. STAFF REPORTS

- a) **Title:** [2020 Community Greenhouse Gas Inventory](#) **Page 65**
Report No.: CAO2023-016
Prepared By: Ena Ristic

Presentation: Kyra Chrisholm, Plan Manager, ClimateActionWR

Recommendation:

1. That Council receives CAO 2023-016 summarizing the 2020 Region of Waterloo greenhouse gas inventory as information.

b) Title: [2023 Sustainability and Climate Change Update Report](#) **Page 115**

Report No.: CAO2023-013
Prepared By: Ena Ristic

Presentation: Ena Ristic

Recommendation:

1. That staff report CAO2023-013 be approved.
2. That Council reaffirms the 2019 climate emergency attached as Appendix D.
3. That staff report back annually on our progress towards our corporate and community greenhouse gas reduction targets.

c) Title: [Harmonized Green Development Standards \(GDS\): Phase 2, Project Launch](#) **Page 143**

Report No.: IPPW2023-020
Prepared By: Max Kerrigan

Presentation: Matthew Day, WR Community Energy

Recommendation:

1. That staff report IPPW2023-20, 'Harmonized Green Development Standards (GDS): Phase 2, Project Launch, WR Community Energy', be received for information.

d) Title: [2023 General Tax Levy](#) **Page 151**

Report No.: CORP2023-017
Prepared By: Mary Zubert

Recommendation:

1. That Council approve CORP2023-017.
2. That Council adopt the 2023 General Levy By-law attached as Appendix A to this report based on a final municipal levy of \$92,656,663

- e) **Title:** [2023 Business Improvement Area Levy](#) **Page 162**
Report No.: CORP2023-011
Prepared By: Mary Zubert

Recommendation:

1. That Council approve Staff Report CORP2023-011.
2. That Council adopt the By-Law attached as Appendix A to this report for imposition of a Special Levy on the rateable properties prescribed within the Uptown Waterloo BIA Area Map Schedule A.
3. That Council approve the Uptown Waterloo BIA 2023 levy of \$709,879 to fund the operating and capital costs of the Board of Management for Uptown Waterloo Business Improvement Area.

- f) **Title:** [2022 Tax Adjustments](#) **Page 167**
Report No.: CORP2023-020
Prepared By: Mary Zubert

Recommendation:

1. That Council receive CORP2023-020 as information.

- g) **Title:** [University Avenue Gateway Implementation: Authorization for Signature of Agreements](#) **Page 176**
Report No.: IPPW2023-023
Prepared By: Ric Martins

Recommendation:

1. That report IPPW2023-023 be approved.
2. That the Mayor and Clerk be authorized to sign a contribution agreement between The Corporation of the City of Waterloo and Wilfrid Laurier University for Laurier's new outdoor public gathering and performance space adjacent to University Avenue West as approved in IPPW2022-026, subject to the form and content of the agreement being satisfactory to the City Solicitor.
3. That the Mayor and Clerk be authorized to sign future agreement(s) between the City of Waterloo and the Region of Waterloo to implement enhanced streetscape features and elements contemplated by the University Avenue Gateway Strategy, subject to available funding as released by Council and the form and

content of the agreement(s) being satisfactory to the City Solicitor and the Commissioner of Integrated Planning and Public Works.

8. CONSIDERATION OF NOTICE OF MOTION GIVEN AT PREVIOUS MEETING

None

9. NOTICE OF MOTION

None

10. COMMUNICATIONS AND CORRESPONDENCE

None

11. UNFINISHED BUSINESS

None

12. QUESTIONS

13. NEW BUSINESS

14. ENACTMENT OF BY-LAWS

Recommendation:

That the By-laws listed below be read a first, second and third time and finally passed, numbered sequentially commencing with By-law Number 2023-024 and that the Mayor and Clerk be authorized to sign them accordingly.

- a) By-law to Levy a Special Local Municipality Levy on the Rateable Property in the Beechwood II Homes Association Area for the Taxation Year 2023 (CORP2023-008, Council April 24, 2023)
- b) By-law to Levy a Special Local Municipal Levy on the Rateable Property in the Beechwood South Homes Association Area for the Taxation Year 2023 (CORP2023-021, Council April 24, 2023)
- c) By-law to Determine how the BIA Collects Levies from Properties Within its Boundaries (CORP2023-011, Council April 24, 2023)

- d) By-law to Levy a Special Local Municipal Levy on the Rateable Property in the Beechwood West #1 Homes Association Area for the Taxation Year 2023 (CORP2023-016, Council April 24, 2023)
- e) By-law to Provide for the 2023 General Tax Levy and for the Payment of 2023 Property Taxes (CORP2023-017, Council April 24, 2023)
- f) By-law to Levy a Special Local Municipality Levy on the Rateable Property in the Glasgow II Homes Association Area for the Taxation Year 2023 (CORP2023-010, Council April 24, 2023)
- g) By-law to Authorize the Borrowing for Temporary Loans (CORP2023-015, Council April 24, 2023)
- h) By-law to Establish a Climate Action Reserve Fund (CORP2022-049, Council December 12, 2022)
- i) By-law to confirm all actions and proceedings of Council, April 24, 2023

15. ADJOURNMENT



A meeting of the Council of The Corporation of the City of Waterloo was held electronically on March 27, 2023 at 1:04 p.m. using Cisco WebEx video conferencing and streamed live via YouTube. The meeting was reconvened in person on March 27, 2023 at 2:00 p.m. in the Council Chambers, 100 Regina Street, South, Waterloo, Ontario and streamed live via YouTube.



COUNCIL MEETING MINUTES -

DRAFT

Monday, March 27, 2023

1:04 PM

Mayor McCabe in the Chair

1. ROLL CALL

At this time, Mayor McCabe requested a roll call of the members of Council present and responding.

PRESENT: Mayor Dorothy McCabe, Councillor Royce Bodaly, Councillor Hans Roach, Councillor Diane Freeman, Councillor Jen Vasic, Councillor Mary Lou Roe, Councillor Julie Wright

ABSENT: Councillor Sandra Hanmer

2. DISCLOSURE OF PECUNIARY INTEREST AND THE GENERAL NATURE THEREOF

No disclosure of pecuniary interest was declared by any member of Council at this point in the meeting.

3. CLOSED MEETING

Moved by Councillor Bodaly, Seconded by Councillor Roach:

That Council hold a closed meeting for the purposes of considering the following subject matter:

- a) labour relations or employee negotiations (WPFFA).

Mayor McCabe requested a recorded vote.

Carried Unanimously
7 Voting in Favour
(MAYOR McCABE)
(COUNCILLOR BODALY)
(COUNCILLOR ROACH)
(COUNCILLOR FREEMAN)
(COUNCILLOR VASIC)
(COUNCILLOR ROE)
(COUNCILLOR WRIGHT)

Council meeting recessed: (Time: 1:07 p.m.)
Council meeting reconvened: (Time: 2:00 p.m.)

PRESENT: Councillor Royce Bodaly, Councillor Hans Roach, Councillor Diane Freeman, Councillor Jen Vasic, Councillor Mary Lou Roe (Time: 2:05 p.m.), Councillor Julie Wright

ABSENT: Mayor Dorothy McCabe, Councillor Sandra Hanmer

Councillor Bodaly in the Chair

4. TERRITORIAL ACKNOWLEDGEMENT

Councillor Bodaly opened the meeting with the following Territorial Acknowledgement:

We would like to begin by acknowledging that the land on which we are gathering from today is the land traditionally cared for by the Haudenosaunee, Anishnaabe and Neutral People. We also acknowledge the enduring presence and deep traditional knowledge and philosophies of the Indigenous People with whom we share their land today.

5. MOMENT OF REFLECTION

Councillor Bodaly provided Council with a moment of reflection.

At the beginning of this Council meeting, we pause to think about the needs of our community. May we show wisdom and compassion in all our decisions.

6. DISCLOSURE OF PECUNIARY INTEREST AND THE GENERAL NATURE THEREOF

No disclosure of pecuniary interest was declared by any member of Council at this point in the meeting.

7. APPROVAL OF MINUTES

That the previous meeting minutes be approved.

a) February 27, 2023 – Council Meeting

Moved by Councillor Freeman, Seconded by Councillor Wright:

That the minutes of the Council meeting held on February 27, 2023 be approved as printed.

Carried Unanimously

8. CONSENT MOTION

Councillor Vasic requested that item 8a) H-004 Code of Conduct Policy be removed from the consent motion.

That consent motion item (a) be approved.

- a) Title: Heritage Permit Application – 54 Albert Street**
Report No.: IPPW2023-019
Prepared By: Dominik Simpson

Moved by Councillor Freeman, Seconded by Councillor Wright:

1. That staff report IPPW2023-019 be approved.
2. That Heritage Permit Application HP2022-015 be approved subject to the conditions outlined in Section 3.0 of IPPW2023-019.

Carried Unanimously

9. ITEMS REMOVED FROM THE CONSENT MOTION

- a) Title: H-004 Code of Conduct Policy**
Report No.: CORP2023-007
Prepared By: Human Resources

Kathy Weidhaas responded to questions of Council.

Councillor Roe joined the meeting.

(Time: 2:05 p.m.)

Moved by Councillor Vasic, Seconded by Councillor Roach:

1. That Council approves the attached H-004 Code of Conduct Policy, as amended to remove the portion of the policy in section 3.13 removing the list of unacceptable attire.
2. That Council directs the Chief Administrative Officer and Director of Human Resources to update the H-004 Code of Conduct Policy H-004 as required.

Carried Unanimously

10. STAFF REPORTS

- a) **Title: Annual Statement of Remuneration and Expenses for Elected Officials**
Report No.: CORP2023-012
Prepared By: Hanan Shafique

Moved by Councillor Freeman, Seconded by Councillor Roach:

1. That Council receive report CORP2023-012 as information.

Carried Unanimously

11. NEW BUSINESS

Councillor Vasic wanted to bring attention to the Earth Day cleanups happening throughout the City, and that people can sign up to participate.

12. ENACTMENT OF BY-LAWS

Moved by Councillor Freeman, Seconded by Councillor Roach:

That the By-laws listed below be read a first, second and third time and finally passed, numbered sequentially commencing with By-law Number 2023-016 and that the Mayor and Clerk be authorized to sign them accordingly.

- a) By-law 2023-016 By-law to Authorize the Execution of a Fire Protection Agreement between The Corporation of the City of Waterloo and The Corporation of the Township of Wilmot
- b) By-law 2023-017 By-law to Amend no. 08-077, a By-law to Regulate Traffic and Parking on Highways under the Jurisdiction of The City Of Waterloo

(IPPW2023-001, Council February 27, 2023)

- c) By-law 2023-018 By-law to confirm all actions and proceedings of Council, March 27, 2023

Carried Unanimously

13. ADJOURNMENT

Moved by Councillor Freeman, Seconded by Councillor Vasic:

That the meeting adjourn.

(Time: 2:08 p.m.)

Carried Unanimously

READ AND APPROVED, April 24, 2023

Mayor

City Clerk



STAFF REPORT
Finance

Title: Bylaw to Authorize the Borrowing for Temporary Loans
 Report Number: CORP2023-015
 Author: Mary Zubert
 Council Date: April 24, 2023
 File: N/A
 Attachments: Appendix A By-law to authorize the borrowing for temporary loans
 Ward No.: City-wide

Recommendation:

1. That Council approve CORP2023-015.
2. That Council approves the borrowing for temporary loans, if required, not to exceed an aggregate of \$97,540,637 to meet the current expenditures for 2023.
3. That Council adopt the By-law attached as Appendix A to this report for the establishment of borrowing limits.
4. That Council directs staff to report back on amount and terms subsequent to any temporary borrowing required.

A. Executive Summary

Section 407 of the Municipal Act allows a municipality to authorize temporary borrowing, until the taxes are collected and other revenues are received, in the amount Council considers necessary to meet the current expenditures. This section also sets out the limits that temporary borrowing must not exceed. The attached by-law sets out the limits and terms of this temporary borrowing for the City of Waterloo for 2023.

B. Financial Implications

The borrowing by-law is required as part of the documentation under our banking agreement. While the borrowing bylaw allows for short term borrowing, in reality, the cash position of the City is managed to avoid any borrowings and incurring interest expense on short term loans. The City has not engaged in any short-term borrowing in more than twenty years.

C. Technology Implications

None

D. Link to Strategic Plan

(Strategic Priorities: Multi-modal Transportation, Infrastructure Renewal, Strong Community, Environmental Leadership, Corporate Excellence, Economic Development)

Fiscal responsibility - entails operating within a framework of policies and processes intended to improve fiscal outcomes and support longer-term financial health, in an environment of transparency and objective measurement.

E. Previous Reports on this Topic

- CORP2020-016 Temporary Borrowing Bylaw
- CORP2019-24 Bylaw to Authorize the Borrowing for Temporary Loans



**Bylaw to Authorize the Borrowing for Temporary Loans
CORP2023-015**

Appendix A



**THE CORPORATION OF
THE CITY OF WATERLOO**

BY-LAW NO. 2023 –

**BY-LAW TO AUTHORIZE THE BORROWING FOR
TEMPORARY LOANS.**

WHEREAS it may be deemed necessary by the Council of the Corporation of the City of Waterloo to borrow funds to meet, until the taxes for the year 2023 are collected and other revenues received, the current expenditures of the corporation for the year, including the amounts required for sinking fund, principal and interest falling due within the year upon any debt of the Corporation, school purposes, special rates purposes and for any board, commission or body and other purposes for which the Corporation is required by law to provide, as authorized by section 407 of The Municipal Act, 2001 S.O. 2001, c.25, as amended;

AND WHEREAS the total amount of the estimated revenues of the Corporation, as set forth in the budget for the year 2023, not including revenues derivable or derived from any borrowing, including through any issue of debentures; a surplus, including arrears of taxes, fees or charges; or a transfer from the capital fund, reserve funds or reserves; is \$195,081,273

AND WHEREAS the total amount that may be borrowed at any one time plus any outstanding amounts of principal borrowed and accrued interest under the provisions of subsection 2, of section 407 of The Municipal Act, 2001 is from January 1 to September 30 in the year, 50 per cent of the total estimated revenues of the municipality as set out in the budget adopted for the year, and from October 1 to December 31 in the year, 25 per cent of the total estimated revenues of the municipality as set out in the budget adopted for the year.

THEREFORE THE MUNICIPAL COUNCIL OF THE CORPORATION OF THE CITY OF WATERLOO ENACTS AS FOLLOWS:

1. That the Mayor and the Treasurer are hereby authorized on behalf of the Corporation to borrow, from time to time, a sum not exceeding \$97,540,637 from January 1, 2023 to September 30, 2023 and \$48,770,318 from October 1, 2023 to December 31, 2023 to meet, until the taxes are collected, the current expenditures of the Corporation for the year. That the promissory notes shall be sealed with the seal of the Corporation and shall be signed by the Mayor and Treasurer. That the monies so borrowed may bear interest at the interest rate specified in the Corporation's banking agreement.
2. This by-law shall come into force and effect on the date of its final passing.

Enacted this ____ day of _____, 2023.

D. McCabe, Mayor

J. Finley-Swaren. City Clerk



STAFF REPORT
Finance

Title: 2023 BIIHA Special Service Levy
Report Number: CORP2023-008
Author: Mary Zubert
Council: April 24, 2023
File: N/A
Attachments: Appendix "A" 2023 BIIHA Special Service Levy
Ward No.: Ward 6

Recommendation:

1. That Council approve CORP2023-008.
2. That Council approve the Beechwood II Homes Association ("BIIHA") 2023 municipal budgeted levy of \$89,462 to fund the operating and capital costs of the BIIHA recreation facility and programs; and,
3. That Council adopt the By-law attached as Appendix A to this report for the imposition of a Special Services Levy on the rateable properties prescribed therein.

A. Executive Summary

The Special Service Levy is intended to raise funds needed for the Association to carry out its obligations under the terms and condition of its License and Operating agreement that enable the Beechwood II Homes Association (BIIHA) the use and enjoyment of its facility.

On November 22, 2022, at the BIIHA's Annual General Meeting (AGM), the membership and executive approved a municipal budget levy of \$89,462 that was needed for its program delivery plans for 2023. Finance staff has received the AGM minutes, insurance coverage certificate and approved budget for 2023.

B. Financial Implications

The Special Service Levy is calculated and based on the first \$100,000 of assessment of real property. A flat rate of \$491.55 (2022 - \$446.35) will be added to the tax bill of each member of the association and collected in a like manner as property taxes.

The City charges a 1% administrative fee (\$895 for 2023) which has been factored into the BIIHA's budgeted levy.

C. Technology Implications

None

D. Link to Strategic Plan

(Strategic Objectives: Equity, Inclusion and a Sense of Belonging; Sustainability and the Environment; Safe, Sustainable Transportation; Healthy Community & Resilient Neighbourhoods; Infrastructure Renewal; Economic Growth & Development)

(Guiding Principles: Equity and Inclusion; Sustainability; Fiscal Responsibility; Healthy and Safe Workplace; Effective Engagement; Personal Leadership; Service Excellence)

E. Previous Reports on this Topic

CORP2022-017 – 2022 BIIHA Special Service levy – April 11, 2022



2023 BIIHA Special Service Levy
CORP2023-008

Appendix A



THE CORPORATION OF THE CITY OF WATERLOO

BY-LAW NO. 2023 –

BY-LAW TO LEVY A SPECIAL LOCAL MUNICIPALITY LEVY ON THE
RATEABLE PROPERTY IN THE BEECHWOOD II HOMES ASSOCIATION
AREA FOR THE TAXATION YEAR 2023

WHEREAS Section 326 of the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended (the “Municipal Act”), provides that a municipality may by by-law: (a) identify a special service, (b) determine which of the costs of the municipality are related to that special service, (c) designate the area of the municipality in which the residents and property owners receive or will receive an additional benefit from the service, (d) determine the portion and set out the method of determining the portion of the costs, and (e) determine whether all or a specified portion of the additional costs shall be raised by a special local municipality levy on rateable property within the designated area;

AND WHEREAS the Beechwood II Homes Association Inc. (the “Association”) has requested that the Corporation of the City of Waterloo (the “City”) enact such a by-law to provide special services such as swimming, tennis and other recreational opportunities to members of the Association within the Association’s geographic area (the “Area”), the full cost of which is to be recovered by the City through a special local municipality levy on all rateable property within the Area;

AND WHEREAS City Council, at its meeting of November 7, 2007, agreed to enact such a by-law and approved entering into a lease and operating agreements (the “Agreements”) with the Association for the use and operation of certain lands in the Area for such special services;

AND WHEREAS the City and the Association have executed those agreements;

AND WHEREAS the special local municipality levy will be calculated in accordance with the annual operating budget for the special services as submitted by the Association Inc. and approved by City Council;

NOW THEREFORE the Council of the Corporation of the City of Waterloo hereby ENACTS AS FOLLOWS:

1. Definitions: In this By-law,
 - a) "Association" means the Beechwood II Homes Association Inc. and includes any successor corporation or organization;
 - b) "City" means the Corporation of the City of Waterloo;
 - c) "City Treasurer" means the Treasurer of the City;
 - d) "Designated Area" means that area shown on Schedule "A", attached to and forming a part of this By-law, and designated under section 2 of this By-law to receive Special Services;
 - e) "Special Services" means swimming, tennis and any other recreational services provided by the Association within the Designated Area, the costs of which are to be provided by the City to the Association through the Special Services Levy;
 - f) "Special Services Levy" means the special local municipality levy imposed under this By-law against all rateable properties set out in Schedule "B", attached to and forming a part of this By-law, in the Designated Area to cover the costs of providing and administering the Special Services;
 - g) "Tax" or "taxes" means any sum payable for the purposes of the special services levy.
2. The Designated Area is hereby designated as an area to receive Special Services.
3. The City shall pay to the Association the costs of providing the Special Services.
4. The City hereby establishes a Special Services Levy to recover the costs of providing the Special Services to the Designated Area.
5. The City Treasurer shall calculate all amounts payable for the Special Services Levy based on the annual budget submitted by the Association as approved by City Council. The Special Services Levy shall take the form of a levy imposed on

- the first \$100,000.00 for real property of a residential tax class assessment within the Designated Area as listed in Schedule B.
6. For the year 2023, the approved annual budget for the Association totals \$89,462 in special service levy. (\$491.55/member)
 7. The City Treasurer shall determine the dates on which the installment payments are due for the Special Services Levy for the rateable properties within the Designated Area.
 8. A penalty of 1.25% shall be added on all taxes of the Special Services Levy which are in default on the first day of default, and thereafter a penalty of 1.25% per month will be added on the first day of each and every month the default continues, until December 31st, 2023.
 9. On all taxes in default on January 1st, 2024, interest shall be added at the rate of 1.25% per month for each month or fraction thereof in which the default continues.
 10. Penalties and interest added in default shall become due and payable and shall be collected as if the same had originally been imposed and formed part of such unpaid tax levy.
 11. THAT notwithstanding any other provision of this by-law, no penalty or interest shall be applied to any defaulted payments under this by-law, during any period as may be determined by Council resolution from time to time.
 12. If a Court of competent jurisdiction should declare any section or part of the section of this by-law to be invalid, such section or part of a section shall not be construed as having persuaded or influenced Council to pass the remainder of this by-law and it is hereby declared that the remainder of this by-law shall be valid and shall remain in full force and effect.
 13. The City Treasurer may mail, or cause the same to be mailed to the residence or of such person indicated on the last revised assessment roll, a written or printed notice specifying the amount of taxes payable.
 14. All such taxes are payable at the City of Waterloo Municipal Office, 100 Regina Street South, Waterloo, Ontario.

This by-law shall come into force and effect on the date of its final passing.

Enacted this _____ day of _____, 2023.

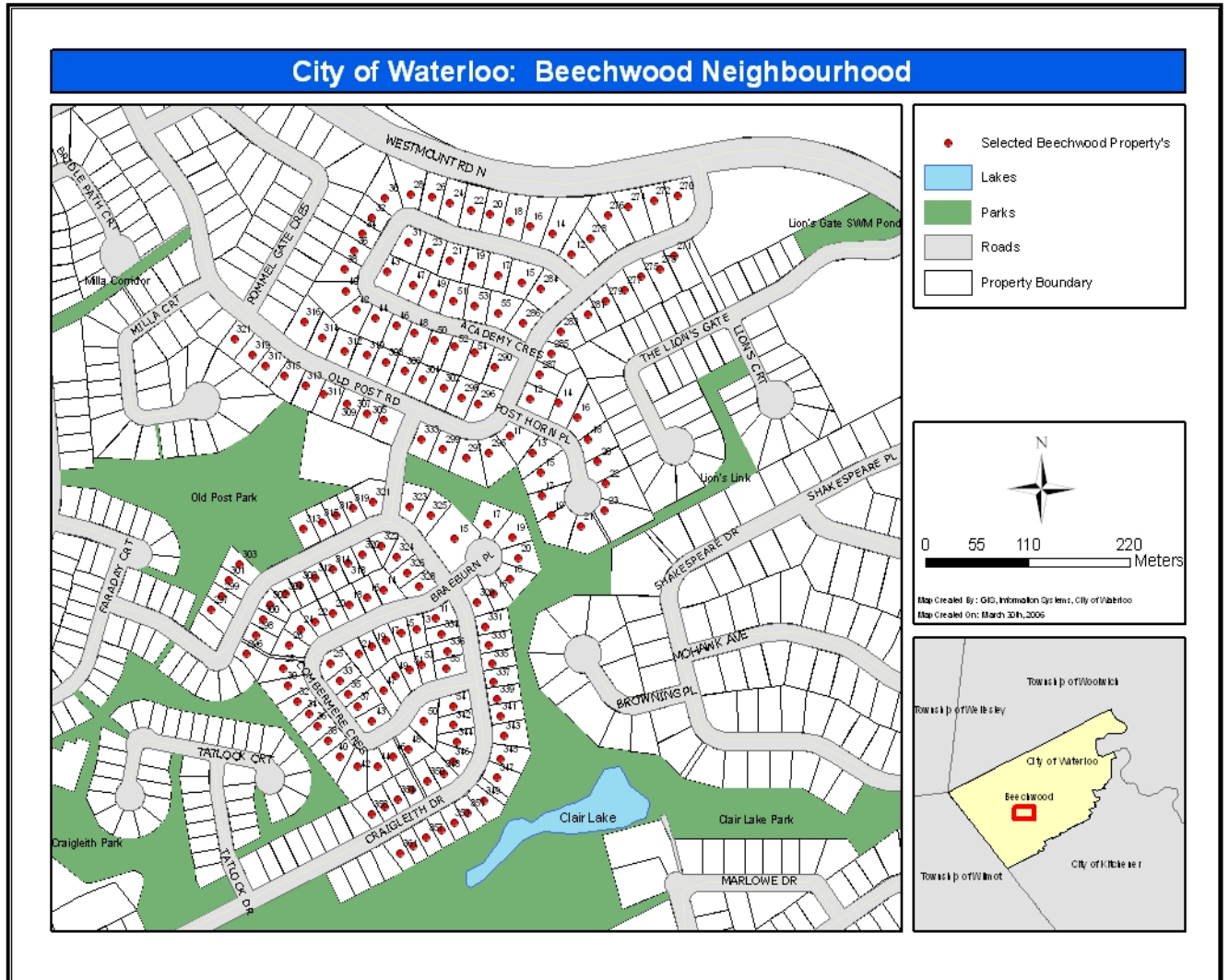
D. McCabe, Mayor

J. Finley-Swaren. City Clerk

Schedule "A"

The Designated Area

Hereto attached a map of the Designated Area, designated to receive Special Services



Schedule "B"
RATEABLE PROPERTIES

Roll_NUMBERS	STREET_NO	STREET_NAME
040040028000000	21	ACADEMY CRES
040040031000000	43	ACADEMY CRES
041280029000000	21	COMBERMERE CRES
041280010000000	28	COMBERMERE CRES
041370035000000	304	CRAIGLEITH DR
041370038000000	314	CRAIGLEITH DR
041370040000000	320	CRAIGLEITH DR
041370121000000	321	CRAIGLEITH DR
041370043000000	326	CRAIGLEITH DR
041370128000000	333	CRAIGLEITH DR
041370047000000	334	CRAIGLEITH DR
043321063000000	271	OLD POST RD
043570002000000	14	POST HORN PL
040040022000000	50	ACADEMY CRES
041280039000000	55	COMBERMERE CRES
041370034000000	302	CRAIGLEITH DR
041370141000000	359	CRAIGLEITH DR
040040003000000	12	ACADEMY CRES
040040004000000	14	ACADEMY CRES
040040025000000	15	ACADEMY CRES
040040005000000	16	ACADEMY CRES
040040026000000	17	ACADEMY CRES
040040006000000	18	ACADEMY CRES
040040027000000	19	ACADEMY CRES
040040007000000	20	ACADEMY CRES
040040008000000	22	ACADEMY CRES
040040029000000	23	ACADEMY CRES
040040009000000	24	ACADEMY CRES
040040010000000	26	ACADEMY CRES
040040011000000	28	ACADEMY CRES
040040012000000	30	ACADEMY CRES
040040030000000	31	ACADEMY CRES
040040013000000	32	ACADEMY CRES
040040014000000	34	ACADEMY CRES
040040015000000	36	ACADEMY CRES
040040016000000	38	ACADEMY CRES
040040017000000	40	ACADEMY CRES
040040018000000	42	ACADEMY CRES
040040019000000	44	ACADEMY CRES
040040020000000	46	ACADEMY CRES
040040032000000	47	ACADEMY CRES
040040021000000	48	ACADEMY CRES
040040033000000	49	ACADEMY CRES
040040034000000	51	ACADEMY CRES
040040023000000	52	ACADEMY CRES
040040035000000	53	ACADEMY CRES
040040024000000	54	ACADEMY CRES
040040036000000	55	ACADEMY CRES
040690004000000	15	BRAEBURN PL
040690011000000	16	BRAEBURN PL

Roll_NUMBERS	STREET_NO	STREET_NAME
040690006000000	17	BRAEBURN PL
040690012000000	18	BRAEBURN PL
040690007000000	19	BRAEBURN PL
040690013000000	20	BRAEBURN PL
041280024000000	11	COMBERMERE CRES
041280025000000	13	COMBERMERE CRES
041280003000000	14	COMBERMERE CRES
041280026000000	15	COMBERMERE CRES
041280004000000	16	COMBERMERE CRES
041280027000000	17	COMBERMERE CRES
041280005000000	18	COMBERMERE CRES
041280028000000	19	COMBERMERE CRES
041280006000000	20	COMBERMERE CRES
041280007000000	22	COMBERMERE CRES
041280008000000	24	COMBERMERE CRES
041280030000000	25	COMBERMERE CRES
041280009000000	26	COMBERMERE CRES
041280011000000	30	COMBERMERE CRES
041280012000000	32	COMBERMERE CRES
041280031000000	33	COMBERMERE CRES
041280013000000	34	COMBERMERE CRES
041280032000000	35	COMBERMERE CRES
041280014000000	36	COMBERMERE CRES
041280033000000	37	COMBERMERE CRES
041280015000000	38	COMBERMERE CRES
041280016000000	40	COMBERMERE CRES
041280017000000	42	COMBERMERE CRES
041280034000000	43	COMBERMERE CRES
041280018000000	44	COMBERMERE CRES
041280019000000	46	COMBERMERE CRES
041280035000000	47	COMBERMERE CRES
041280020000000	48	COMBERMERE CRES
041280036000000	49	COMBERMERE CRES
041280021000000	50	COMBERMERE CRES
041280037000000	51	COMBERMERE CRES
041280038000000	53	COMBERMERE CRES
041280022000000	54	COMBERMERE CRES
041370031000000	296	CRAIGLEITH DR
041370111000000	297	CRAIGLEITH DR
041370032000000	298	CRAIGLEITH DR
041370112000000	299	CRAIGLEITH DR
041370033000000	300	CRAIGLEITH DR
041370113000000	301	CRAIGLEITH DR
041370114000000	303	CRAIGLEITH DR
041370036000000	308	CRAIGLEITH DR
041370037000000	312	CRAIGLEITH DR
041370116000000	313	CRAIGLEITH DR
041370117000000	315	CRAIGLEITH DR
041370118000000	317	CRAIGLEITH DR
041370039000000	318	CRAIGLEITH DR
041370119000000	319	CRAIGLEITH DR
041370041000000	322	CRAIGLEITH DR
041370122000000	323	CRAIGLEITH DR
041370042000000	324	CRAIGLEITH DR

Roll_NUMBERS	STREET_NO	STREET_NAME
041370123000000	325	CRAIGLEITH DR
041370044000000	328	CRAIGLEITH DR
041370126000000	329	CRAIGLEITH DR
041370127000000	331	CRAIGLEITH DR
041370129000000	335	CRAIGLEITH DR
041370048000000	336	CRAIGLEITH DR
041370130000000	337	CRAIGLEITH DR
041370131000000	339	CRAIGLEITH DR
041370132000000	341	CRAIGLEITH DR
041370052000000	342	CRAIGLEITH DR
041370133000000	343	CRAIGLEITH DR
041370053000000	344	CRAIGLEITH DR
041370134000000	345	CRAIGLEITH DR
041370054000000	346	CRAIGLEITH DR
041370135000000	347	CRAIGLEITH DR
041370055000000	348	CRAIGLEITH DR
041370136000000	349	CRAIGLEITH DR
041370056000000	350	CRAIGLEITH DR
041370137000000	351	CRAIGLEITH DR
041370057000000	352	CRAIGLEITH DR
041370138000000	353	CRAIGLEITH DR
041370058000000	354	CRAIGLEITH DR
041370139000000	355	CRAIGLEITH DR
041370059000000	356	CRAIGLEITH DR
041370140000000	357	CRAIGLEITH DR
041370060000000	358	CRAIGLEITH DR
041370142000000	361	CRAIGLEITH DR
043320005000000	333	OLD POST CROSSING
043321002000000	270	OLD POST RD
043321003000000	272	OLD POST RD
043321064000000	273	OLD POST RD
043321004000000	274	OLD POST RD
043321065000000	275	OLD POST RD
043321005000000	276	OLD POST RD
043321066000000	277	OLD POST RD
043321006000000	278	OLD POST RD
043321067000000	279	OLD POST RD
043321068000000	281	OLD POST RD
043321069000000	283	OLD POST RD
043321010000000	284	OLD POST RD
043321070000000	285	OLD POST RD
043321011000000	286	OLD POST RD
043321071000000	287	OLD POST RD
043321014000000	290	OLD POST RD
043321074000000	295	OLD POST RD
043321015000000	296	OLD POST RD
043321075000000	297	OLD POST RD
043321016000000	298	OLD POST RD
043321076000000	299	OLD POST RD
043321017000000	302	OLD POST RD
043321018000000	304	OLD POST RD
043321078000000	305	OLD POST RD
043321019000000	306	OLD POST RD
043321079000000	307	OLD POST RD

Roll_NUMBERS	STREET_NO	STREET_NAME
043321019010000	308	OLD POST RD
043321080000000	309	OLD POST RD
043321019020000	310	OLD POST RD
043321081000000	311	OLD POST RD
043321019030000	312	OLD POST RD
043321082000000	313	OLD POST RD
043321019040000	314	OLD POST RD
043321083000000	315	OLD POST RD
043321019050000	316	OLD POST RD
043321086000000	317	OLD POST RD
043321087000000	319	OLD POST RD
043321088000000	321	OLD POST RD
043570007000000	11	POST HORN PL
043570001000000	12	POST HORN PL
043570007010000	13	POST HORN PL
043570008000000	15	POST HORN PL
043570003000000	16	POST HORN PL
043570009000000	17	POST HORN PL
043570004000000	18	POST HORN PL
043570010000000	19	POST HORN PL
043570005000000	20	POST HORN PL
043570011000000	21	POST HORN PL
043570006000000	22	POST HORN PL
043570012000000	23	POST HORN PL



STAFF REPORT
Finance

Title: 2023 BSHA Special Service Levy
 Report Number: CORP2023-021
 Author: Mary Zubert
 Council/Committee Date: April 24, 2023
 File: N/A
 Attachments: Appendix "A" 2023 BSHA Special Service Levy
 Ward No.: Ward 6

Recommendation:

1. That Council approve CORP2023-21.
2. That Council approve the Beechwood South Homes Association ("BSHA") 2023 municipal budgeted levy of \$114,950 to fund the operating and capital costs of the BSHA recreation facility and programs; and,
3. That Council adopt the By-law attached as Appendix A to this report for the imposition of a Special Services Levy on the rateable properties prescribed therein.

A. Executive Summary

The Special Service Levy is intended to raise funds needed for the Association to carry out its obligations under the terms and condition of its License and Operating agreement that enable the Beechwood South Homes Association (BSHA) the use and enjoyment of its facility.

On March 29, 2023, at the BSHA's Annual General Meeting (AGM), the membership and executive approved a municipal budget levy of \$114,950 that was needed for its program delivery plans for 2023. Finance staff has received the AGM minutes, insurance coverage certificate and approved budget for 2023.

B. Financial Implications

The Special Service Levy is calculated and based on the first \$100,000 of assessment of real property. A flat rate of \$550 for 2023 (2022 - \$525) will be added to the tax bill of each member of the association and collected in a like manner as property taxes.

The City charges a 1% administrative fee (\$1,149 for 2023) which has been factored into the BSHA's budgeted levy.

C. Technology Implications

None

D. Link to Strategic Plan

(Strategic Objectives: Equity, Inclusion and a Sense of Belonging; Sustainability and the Environment; Safe, Sustainable Transportation; Healthy Community & Resilient Neighbourhoods; Infrastructure Renewal; Economic Growth & Development)

(Guiding Principles: Equity and Inclusion; Sustainability; Fiscal Responsibility; Healthy and Safe Workplace; Effective Engagement; Personal Leadership; Service Excellence)

E. Previous Reports on this Topic

CORP2022-018 – 2022 BSHA Special Service levy – April 11, 2022



2023 BSHA Special Service Levy
CORP2023-021

Appendix A



THE CORPORATION OF THE CITY OF WATERLOO

BY-LAW NO. 2023 –

BY-LAW TO LEVY A SPECIAL LOCAL MUNICIPAL LEVY ON
THE RATEABLE PROPERTY IN THE BEECHWOOD SOUTH
HOMES ASSOCIATION AREA FOR THE TAXATION YEAR 2023

WHEREAS Section 326 of the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended (the “Municipal Act”), provides that a municipality may by by-law: (a) identify a special service, (b) determine which of the costs of the municipality are related to that special service, (c) designate the area of the municipality in which the residents and property owners receive or will receive an additional benefit from the service, (d) determine the portion and set out the method of determining the portion of the costs, and (e) determine whether all or a specified portion of the additional costs shall be raised by a special local municipality levy on rateable property within the designated area;

AND WHEREAS the Beechwood South Home Association Inc. (the “Association”) has requested that The Corporation of the City of Waterloo (the “City”) enact such a by-law to provide special services such as swimming, tennis and other recreational opportunities to members of the Association within the Association’s geographic area (the “Area”) the full cost of which is to be recovered by the City through special local municipality levy on all rateable property within the Area;

AND WHEREAS the Council of the City, at its meeting on March 4, 2013, has agreed to enact such a by-law and approved entering into a lease and licence and operating agreement (the “Agreements”) with the Association for the use and operation of certain lands in the Area for such special services;

AND WHEREAS the City and the Association have executed those Agreements;

AND WHEREAS the special local municipality levy will be calculated in accordance with the annual operating budget for the special services as submitted by the Association and approved by Council;

THEREFORE THE MUNICIPAL COUNCIL OF THE CORPORATION OF THE CITY OF WATERLOO ENACTS AS FOLLOWS:

1. Definitions: In this By-law,
 - a. "Association" means Beechwood South Homes Association Inc. and includes any successor corporation or organization;
 - b. "City" means Corporation of the City of Waterloo;
 - c. "City Treasurer" means the Treasurer of the City;
 - d. "Designated Area" means the area shown on Schedule "A", attached to and forming part of this By-law, and designated under section 2 of this By-law to receive Special Services;
 - e. "Special Services" means swimming, tennis and any other recreational services provided by the Association within the Designated Area, the costs of which are to be provided by the City to the Association through the Special Service Levy;
 - f. "Special Services Levy" means the special local municipality levy imposed under this By-law against all rateable properties set out in Schedule "B", attached to and forming a part of this By-law, in the Designated Area to cover the costs of providing and administering the Special Services;
 - g. "Tax" or "Taxes" means any sum payable for the purposes of the Special Services Levy.
2. The Designated Area is hereby designated as an area to receive Special Services.
3. The City shall pay to the Association the costs of providing the Special Services.
4. The City hereby establishes a Special Services Levy to recover the costs of providing the Special Services to the Designated Area.

5. The City Treasurer shall calculate all amounts payable for the Special Services Levy based on the annual budget submitted by the Association as approved by City Council. The Special Services Levy shall take the form of a levy imposed on the first \$100,000.00 for real property of a residential tax class assessment within the Designated Area as listed in Schedule B.
6. For the year 2023, the approved annual budget for the Association totals \$114,950 in Special Service Levy. (\$550/member home)
7. The City Treasurer shall determine the dates on which the installment payments are due for the Special Services Levy for the rateable properties within the Designated Area.
8. A penalty of 1.25% shall be added on all taxes of the Special Services Levy which are in default on the first day of default, and thereafter a penalty of 1.25% per month will be added on the first day of each and every month the default continues, until December 31st, 2023.
9. On all Taxes in default on January 1st, 2024, interest shall be added at the rate of 1.25% per month for each month or fraction thereof in which the default continues.
10. Penalties and interest added in default shall become due and payable and shall be collected as if the same had originally been imposed and formed part of such unpaid Tax levy.
11. THAT notwithstanding any other provision of this by-law, no penalty or interest shall be applied to any defaulted payments under this by-law, during any period as may be determined by Council resolution from time to time.
12. If a Court of competent jurisdiction should declare any section or part of the section of this by-law to be invalid, such section or part of a section shall not be construed as having persuaded or influenced Council to pass the remainder of this by-law and it is hereby declared that the remainder of this by-law shall be valid and shall remain in full force and effect.
13. The City Treasurer may mail, or cause the same to be mailed to the residence or of such person indicated on the last revised assessment roll, a written or printed notice specifying the amount of Taxes payable.
14. All such Taxes are payable at the City of Waterloo Municipal Office, 100 Regina Street South, Waterloo, Ontario.

This by-law shall come into force and effect on the date of its final passing.

Enacted this _____ day of _____, 2023.

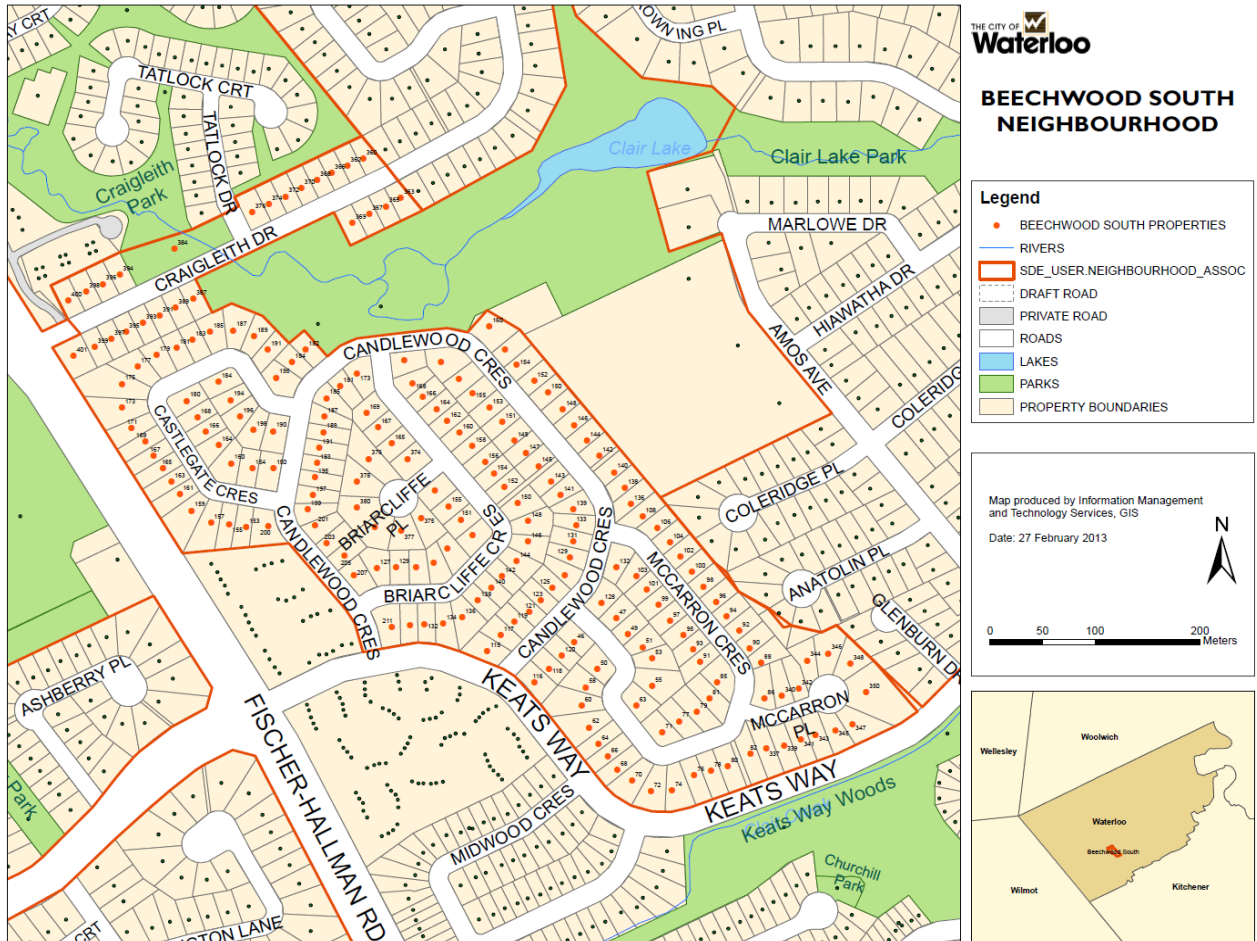
D. McCabe, Mayor

J. Finley-Swaren, City Clerk

Schedule "A"

The Designated Area

Hereto attached a map of the Designated Area, designated to receive Special Services



**Schedule "B"
Rateable Properties**

ROLL_NO	STREET_NO	STREET_NAME
040692026000000	127	BRIARCLIFFE CRES
040692027000000	129	BRIARCLIFFE CRES
040692004000000	130	BRIARCLIFFE CRES
040692028000000	131	BRIARCLIFFE CRES
040692005000000	132	BRIARCLIFFE CRES
040692006000000	134	BRIARCLIFFE CRES
040692029000000	135	BRIARCLIFFE CRES
040692007000000	136	BRIARCLIFFE CRES
040692008000000	138	BRIARCLIFFE CRES
040692030000000	139	BRIARCLIFFE CRES
040692009000000	140	BRIARCLIFFE CRES
040692010000000	142	BRIARCLIFFE CRES
040692031000000	143	BRIARCLIFFE CRES
040692011000000	144	BRIARCLIFFE CRES
040692012000000	146	BRIARCLIFFE CRES
040692013000000	148	BRIARCLIFFE CRES
040692014000000	150	BRIARCLIFFE CRES
040692032000000	151	BRIARCLIFFE CRES
040692015000000	152	BRIARCLIFFE CRES
040692016000000	154	BRIARCLIFFE CRES
040692033000000	155	BRIARCLIFFE CRES
040692017000000	156	BRIARCLIFFE CRES
040692018000000	158	BRIARCLIFFE CRES
040692019000000	160	BRIARCLIFFE CRES
040692020000000	162	BRIARCLIFFE CRES
040692021000000	164	BRIARCLIFFE CRES
040692036000000	165	BRIARCLIFFE CRES
040692022000000	166	BRIARCLIFFE CRES
040692037000000	167	BRIARCLIFFE CRES
040692023000000	168	BRIARCLIFFE CRES
040692038000000	169	BRIARCLIFFE CRES
040692039000000	173	BRIARCLIFFE CRES
040693005010000	373	BRIARCLIFFE PL

ROLL_NO	STREET_NO	STREET_NAME
040693002000000	374	BRIARCLIFFE PL
040693006000000	375	BRIARCLIFFE PL
040693003000000	376	BRIARCLIFFE PL
040693007000000	377	BRIARCLIFFE PL
040693004000000	378	BRIARCLIFFE PL
040693008000000	379	BRIARCLIFFE PL
040693005000000	380	BRIARCLIFFE PL
040858041000000	115	CANDLEWOOD CRES
040858001000000	116	CANDLEWOOD CRES
040858042000000	117	CANDLEWOOD CRES
040858002000000	118	CANDLEWOOD CRES
040858043000000	119	CANDLEWOOD CRES
040858003000000	120	CANDLEWOOD CRES
040858044000000	121	CANDLEWOOD CRES
040858045010000	123	CANDLEWOOD CRES
040858046000000	125	CANDLEWOOD CRES
040858047000000	127	CANDLEWOOD CRES
040858005000000	128	CANDLEWOOD CRES
040858048000000	129	CANDLEWOOD CRES
040858049000000	131	CANDLEWOOD CRES
040858006000000	132	CANDLEWOOD CRES
040858050000000	133	CANDLEWOOD CRES
040858007000000	136	CANDLEWOOD CRES
040858008000000	138	CANDLEWOOD CRES
040858051000000	139	CANDLEWOOD CRES
040858009000000	140	CANDLEWOOD CRES
040858052000000	141	CANDLEWOOD CRES
040858010000000	142	CANDLEWOOD CRES
040858053000000	143	CANDLEWOOD CRES
040858011000000	144	CANDLEWOOD CRES
040858054000000	145	CANDLEWOOD CRES
040858012000000	146	CANDLEWOOD CRES
040858055000000	147	CANDLEWOOD CRES

ROLL_NO	STREET_NO	STREET_NAME
040858013000000	148	CANDLEWOOD CRES
040858056000000	149	CANDLEWOOD CRES
040858014000000	150	CANDLEWOOD CRES
040858057000000	151	CANDLEWOOD CRES
040858015000000	152	CANDLEWOOD CRES
040858058000000	153	CANDLEWOOD CRES
040858016000000	154	CANDLEWOOD CRES
040858059000000	155	CANDLEWOOD CRES
040858017000000	156	CANDLEWOOD CRES
040858060000000	157	CANDLEWOOD CRES
040858061000000	163	CANDLEWOOD CRES
040858061010000	169	CANDLEWOOD CRES
040858063000000	181	CANDLEWOOD CRES
040858023000000	182	CANDLEWOOD CRES
040858024000000	184	CANDLEWOOD CRES
040858064000000	185	CANDLEWOOD CRES
040858065000000	187	CANDLEWOOD CRES
040858066000000	189	CANDLEWOOD CRES
040858025000000	190	CANDLEWOOD CRES
040858067000000	191	CANDLEWOOD CRES
040858068000000	193	CANDLEWOOD CRES
040858069000000	195	CANDLEWOOD CRES
040858070000000	197	CANDLEWOOD CRES
040858071000000	199	CANDLEWOOD CRES
040858027000000	200	CANDLEWOOD CRES
040858072000000	201	CANDLEWOOD CRES
040858073000000	203	CANDLEWOOD CRES
040858074000000	205	CANDLEWOOD CRES
040858075000000	207	CANDLEWOOD CRES
040858076000000	211	CANDLEWOOD CRES
040920002000000	150	CASTLEGATE CRES
040920013000000	153	CASTLEGATE CRES
040920003000000	154	CASTLEGATE CRES

ROLL_NO	STREET_NO	STREET_NAME
040920014000000	155	CASTLEGATE CRES
040920015000000	157	CASTLEGATE CRES
040920016000000	159	CASTLEGATE CRES
040920004000000	160	CASTLEGATE CRES
040920017000000	161	CASTLEGATE CRES
040920018000000	163	CASTLEGATE CRES
040920005000000	164	CASTLEGATE CRES
040920019000000	165	CASTLEGATE CRES
040920006000000	166	CASTLEGATE CRES
040920020000000	167	CASTLEGATE CRES
040920007000000	168	CASTLEGATE CRES
040920021000000	169	CASTLEGATE CRES
040920022000000	171	CASTLEGATE CRES
040920023000000	173	CASTLEGATE CRES
040920024000000	175	CASTLEGATE CRES
040920025000000	177	CASTLEGATE CRES
040920026000000	179	CASTLEGATE CRES
040920008000000	180	CASTLEGATE CRES
040920027000000	181	CASTLEGATE CRES
040920028000000	183	CASTLEGATE CRES
040920009000000	184	CASTLEGATE CRES
040920029000000	185	CASTLEGATE CRES
040920030000000	187	CASTLEGATE CRES
040920031000000	189	CASTLEGATE CRES
040920032000000	191	CASTLEGATE CRES
040920010000000	194	CASTLEGATE CRES
040920033000000	195	CASTLEGATE CRES
040920011000000	196	CASTLEGATE CRES
040920012000000	198	CASTLEGATE CRES
041370061000000	360	CRAIGLEITH DR
041370062000000	362	CRAIGLEITH DR
041370143000000	363	CRAIGLEITH DR
041370144000000	365	CRAIGLEITH DR

ROLL_NO	STREET_NO	STREET_NAME
041370063000000	366	CRAIGLEITH DR
041370145000000	367	CRAIGLEITH DR
041370064000000	368	CRAIGLEITH DR
041370146000000	369	CRAIGLEITH DR
041370065000000	370	CRAIGLEITH DR
041370066000000	372	CRAIGLEITH DR
041370067000000	374	CRAIGLEITH DR
041370068000000	376	CRAIGLEITH DR
041370147000000	387	CRAIGLEITH DR
041370148000000	389	CRAIGLEITH DR
041370149000000	391	CRAIGLEITH DR
041370150000000	393	CRAIGLEITH DR
041370071000000	394	CRAIGLEITH DR
041370151000000	395	CRAIGLEITH DR
041370072000000	396	CRAIGLEITH DR
041370152000000	397	CRAIGLEITH DR
041370073000000	398	CRAIGLEITH DR
041370153000000	399	CRAIGLEITH DR
041370074000000	400	CRAIGLEITH DR
041370154000000	401	CRAIGLEITH DR
042980001000000	46	MCCARRON CRES
042980030000000	47	MCCARRON CRES
042980031000000	49	MCCARRON CRES
042980002000000	50	MCCARRON CRES
042980032000000	51	MCCARRON CRES
042980033000000	53	MCCARRON CRES
042980034000000	55	MCCARRON CRES
042980003000000	58	MCCARRON CRES
042980004000000	60	MCCARRON CRES
042980005000000	62	MCCARRON CRES
042980035000000	63	MCCARRON CRES
042980006000000	64	MCCARRON CRES
042980007000000	66	MCCARRON CRES

ROLL_NO	STREET_NO	STREET_NAME
042980008000000	68	MCCARRON CRES
042980009000000	70	MCCARRON CRES
042980036000000	71	MCCARRON CRES
042980010000000	72	MCCARRON CRES
042980011000000	74	MCCARRON CRES
042980012000000	76	MCCARRON CRES
042980037000000	77	MCCARRON CRES
042980013000000	78	MCCARRON CRES
042980038000000	79	MCCARRON CRES
042980014000000	80	MCCARRON CRES
042980039000000	81	MCCARRON CRES
042980016000000	82	MCCARRON CRES
042980040000000	85	MCCARRON CRES
042980017000000	86	MCCARRON CRES
042980018000000	88	MCCARRON CRES
042980019000000	90	MCCARRON CRES
042980041000000	91	MCCARRON CRES
042980020000000	92	MCCARRON CRES
042980042000000	93	MCCARRON CRES
042980021000000	94	MCCARRON CRES
042980043000000	95	MCCARRON CRES
042980022000000	96	MCCARRON CRES
042980044000000	97	MCCARRON CRES
042980023000000	98	MCCARRON CRES
042980045000000	99	MCCARRON CRES
042980024000000	100	MCCARRON CRES
042980046000000	101	MCCARRON CRES
042980025000000	102	MCCARRON CRES
042980047000000	103	MCCARRON CRES
042980026000000	104	MCCARRON CRES
042980027000000	106	MCCARRON CRES
042980028000000	108	MCCARRON CRES
042982008000000	337	MCCARRON PL

ROLL_NO	STREET_NO	STREET_NAME
042982009000000	339	MCCARRON PL
042982002000000	340	MCCARRON PL
042982010000000	341	MCCARRON PL
042982003000000	342	MCCARRON PL
042982011000000	343	MCCARRON PL
042982004000000	344	MCCARRON PL
042982012000000	345	MCCARRON PL
042982005000000	346	MCCARRON PL
042982013000000	347	MCCARRON PL
042982006000000	348	MCCARRON PL
042982007000000	350	MCCARRON PL



STAFF REPORT
Finance

Title: 2023 BWIHA Special Service Levy
Report Number: CORP2023-016
Author: Mary Zubert
Meeting Type: Council Meeting
Council Date: April 24, 2023
File: N/A
Attachments: Appendix "A" 2023 BWIHA Special Service Levy
Ward No.: Ward 6

Recommendation:

1. That Council approve CORP2023-16.
2. That Council approve the Beechwood West #1 Homes Association ("BWIHA") 2023 municipal budgeted levy of \$116,375 to fund the operating and capital costs of the BWIHA recreation facility and programs; and,
3. That Council adopt the By-law attached as Appendix A to this report for the imposition of a Special Services Levy on the rateable properties prescribed therein.

A. Executive Summary

The Special Service Levy is intended to raise funds needed for the Association to carry out its obligations under the terms and condition of its License and Operating agreement that enable the Beechwood West #1 Homes Association (BWIHA) the use and enjoyment of its facility.

On November 8, 2022, at the BWIHA's Annual General Meeting (AGM), the membership and executive approved a municipal budget levy of \$116,375 that was needed for its program delivery plans for 2023. Finance staff has received the AGM minutes, insurance coverage certificate and approved budget for 2023.

B. Financial Implications

The Special Service Levy is calculated and based on the first \$100,000 of assessment of real property. A flat rate of \$475 (2022 - \$475) will be added to the tax bill of each member of the association and collected in a like manner as property taxes.

The City charges a 1% administrative fee (\$1,163 for 2023) which has been factored into the BWIHA's budgeted levy.

C. Technology Implications

None

D. Link to Strategic Plan

(Strategic Objectives: Equity, Inclusion and a Sense of Belonging; Sustainability and the Environment; Safe, Sustainable Transportation; Healthy Community & Resilient Neighbourhoods; Infrastructure Renewal; Economic Growth & Development)

(Guiding Principles: Equity and Inclusion; Sustainability; Fiscal Responsibility; Healthy and Safe Workplace; Effective Engagement; Personal Leadership; Service Excellence)

E. Previous Reports on this Topic

CORP2022-019- 2022 BWIHA Special Service Levy - April 11, 2022



2023 BWIHA Special Service Levy
CORP2023-016

Appendix A



THE CORPORATION OF THE CITY OF WATERLOO

BY-LAW NO. 2023 –

BY-LAW TO LEVY A SPECIAL LOCAL MUNICIPAL LEVY ON
THE RATEABLE PROPERTY IN THE BEECHWOOD WEST #1
HOMES ASSOCIATION AREA FOR THE TAXATION YEAR 2023

WHEREAS Section 326 of the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended (the “Municipal Act”), provides that a municipality may by by-law: (a) identify a special service, (b) determine which of the costs of the municipality are related to that special service, (c) designate the area of the municipality in which the residents and property owners receive or will receive an additional benefit from the service, (d) determine the portion and set out the method of determining the portion of the costs, and (e) determine whether all or a specified portion of the additional costs shall be raised by a special local municipality levy on rateable property within the designated area;

AND WHEREAS the Beechwood West #1 Home Association Inc. (the “Association”) has requested that The Corporation of the City of Waterloo (the “City”) enact such a by-law to provide special services such as swimming, tennis and other recreational opportunities to members of the Association within the Association’s geographic area (the “Area”) the full cost of which is to be recovered by the City through special local municipality levy on all rateable property within the Area;

AND WHEREAS the Council of the City, at its meeting on January 13, 2020, has agreed to enact such a by-law and approved entering into a lease and licence and operating agreement (the “Agreements”) with the Association for the use and operation of certain lands in the Area for such special services;

AND WHEREAS the City and the Association have executed those Agreements;

AND WHEREAS the special local municipality levy will be calculated in accordance with the annual operating budget for the special services as submitted by the Association and approved by Council;

THEREFORE THE MUNICIPAL COUNCIL OF THE CORPORATION OF THE CITY OF WATERLOO ENACTS AS FOLLOWS:

1. Definitions: In this By-law,
 - a. "Association" means Beechwood West #1 Homes Association Inc. and includes any successor corporation or organization;
 - b. "City" means Corporation of the City of Waterloo;
 - c. "City Treasurer" means the Treasurer of the City;
 - d. "Designated Area" means the area shown on Schedule "A", attached to and forming part of this By-law, and designated under section 2 of this By-law to receive Special Services;
 - e. "Special Services" means swimming, tennis and any other recreational services provided by the Association within the Designated Area, the costs of which are to be provided by the City to the Association through the Special Service Levy;
 - f. "Special Services Levy" means the special local municipality levy imposed under this By-law against all rateable properties set out in Schedule "B", attached to and forming a part of this By-law, in the Designated Area to cover the costs of providing and administering the Special Services;
 - g. "Tax" or "Taxes" means any sum payable for the purposes of the Special Services Levy.
2. The Designated Area is hereby designated as an area to receive Special Services.
3. The City shall pay to the Association the costs of providing the Special Services.
4. The City hereby establishes a Special Services Levy to recover the costs of providing the Special Services to the Designated Area.

5. The City Treasurer shall calculate all amounts payable for the Special Services Levy based on the annual budget submitted by the Association as approved by City Council. The Special Services Levy shall take the form of a levy imposed on the first \$100,000.00 for real property of a residential tax class assessment within the Designated Area as listed in Schedule B.
6. For the year 2023, the approved annual budget for the Association totals \$116,375 in Special Service Levy. (\$475/member)
7. The City Treasurer shall determine the dates on which the installment payments are due for the Special Services Levy for the rateable properties within the Designated Area.
8. A penalty of 1.25% shall be added on all taxes of the Special Services Levy which are in default on the first day of default, and thereafter a penalty of 1.25% per month will be added on the first day of each and every month the default continues, until December 31st, 2023.
9. On all Taxes in default on January 1st, 2024, interest shall be added at the rate of 1.25% per month for each month or fraction thereof in which the default continues.
10. Penalties and interest added in default shall become due and payable and shall be collected as if the same had originally been imposed and formed part of such unpaid Tax levy.
11. THAT notwithstanding any other provision of this by-law, no penalty or interest shall be applied to any defaulted payments under this by-law, during any period as may be determined by Council resolution from time to time.
12. If a Court of competent jurisdiction should declare any section or part of the section of this by-law to be invalid, such section or part of a section shall not be construed as having persuaded or influenced Council to pass the remainder of this by-law and it is hereby declared that the remainder of this by-law shall be valid and shall remain in full force and effect.
13. The City Treasurer may mail, or cause the same to be mailed to the residence or of such person indicated on the last revised assessment roll, a written or printed notice specifying the amount of Taxes payable.
14. All such Taxes are payable at the City of Waterloo Municipal Office, 100 Regina Street South, Waterloo, Ontario.

This by-law shall come into force and effect on the date of its final passing.

Enacted this _____ day of _____, 2023.

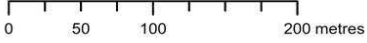
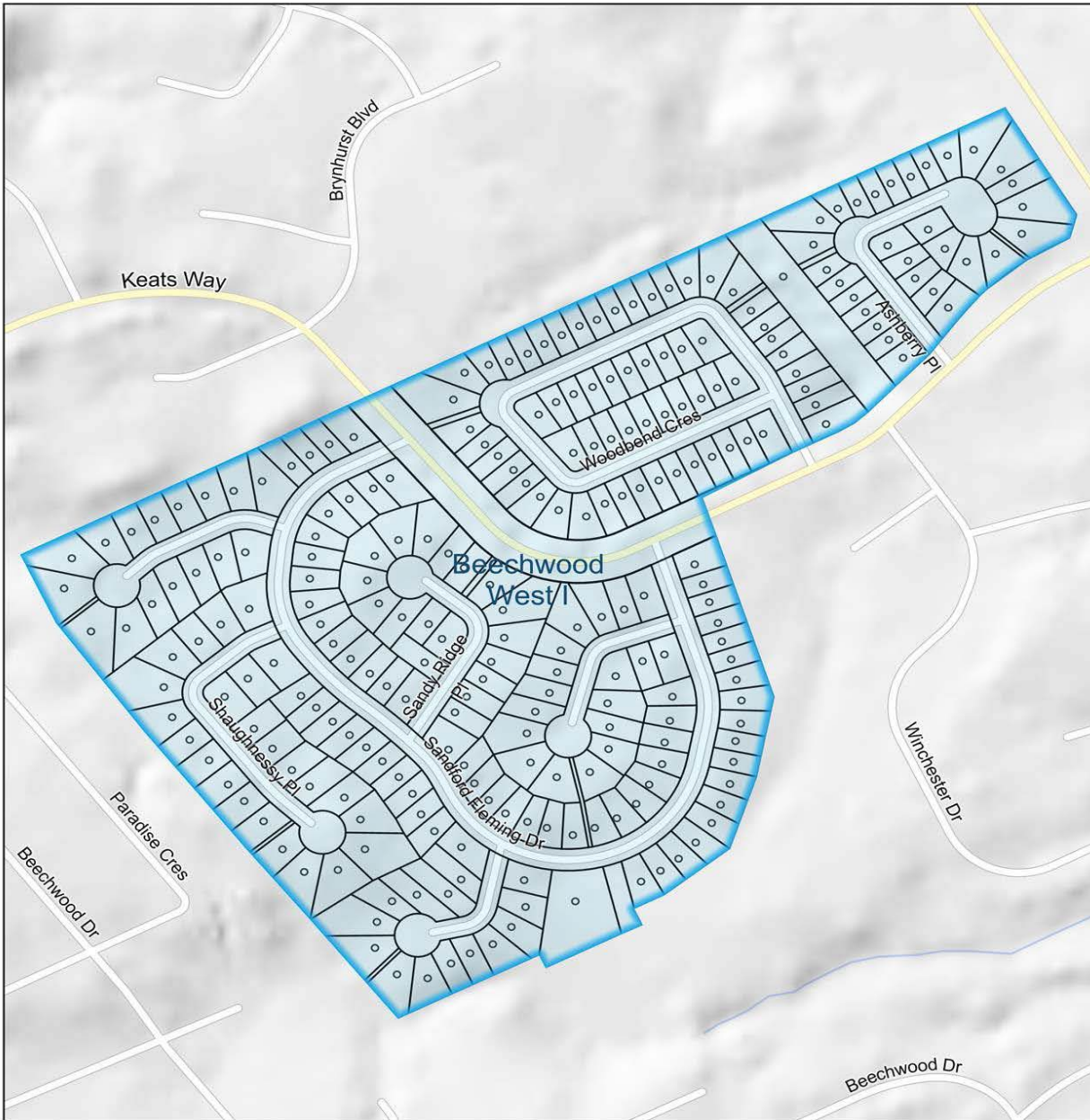
D. McCabe, Mayor

J. Finley-Swaren, City Clerk

Schedule "A"

The Designated Area

Hereto attached a map of the Designated Area, designated to receive Special Services.



Beechwood West I Homes Association

Map © 2020, City of Waterloo
 Revision Date: 15-Apr-2020
 Produced by: GIS, IMTS
 Property Information © 2001-2020 Teranet Land Information Services Inc. and its Licensors.
 May Not Be Reproduced Without Permission.
 THIS IS NOT A PLAN OF SURVEY



Schedule "B"
Rateable Properties

ROLL Number	CIVIC ADDRESS	LEGAL DESC
042.750.01500.0000	101 ASHBERRY PL	PLAN 1477 LOT 30
042.750.00400.0000	102 ASHBERRY PL	PLAN 1477 LOT 1
042.750.01600.0000	103 ASHBERRY PL	PLAN 1477 LOT 29
042.750.00500.0000	104 ASHBERRY PL	PLAN 1477 LOT 2
042.750.01700.0000	105 ASHBERRY PL	PLAN 1477 LOT 28
042.750.00600.0000	106 ASHBERRY PL	PLAN 1477 LOT 3
042.750.01800.0000	107 ASHBERRY PL	PLAN 1477 LOT 27
042.750.00700.0000	108 ASHBERRY PL	PLAN 1477 LOT 4
042.750.01900.0000	109 ASHBERRY PL	PLAN 1477 LOT 26
042.750.00800.0000	110 ASHBERRY PL	PLAN 1477 LOT 5
042.750.02000.0000	111 ASHBERRY PL	PLAN 1477 LOT 25
042.750.02100.0000	113 ASHBERRY PL	PLAN 1477 LOT 24
042.750.02200.0000	117 ASHBERRY PL	PLAN 1477 LOT 23
042.750.02300.0000	119 ASHBERRY PL	PLAN 1477 LOT 22
042.750.02400.0000	121 ASHBERRY PL	PLAN 1477 LOT 21
042.750.02500.0000	123 ASHBERRY PL	PLAN 1477 LOT 20
042.750.02600.0000	125 ASHBERRY PL	PLAN 1477 LOT 19
042.750.02700.0000	127 ASHBERRY PL	PLAN 1477 LOT 18
042.750.02800.0000	129 ASHBERRY PL	PLAN 1477 LOT 17
042.750.02900.0000	131 ASHBERRY PL	PLAN 1477 LOT 16
042.750.03000.0000	133 ASHBERRY PL	PLAN 1477 LOT 15
042.750.03100.0000	135 ASHBERRY PL	PLAN 1477 LOT 14
042.750.03200.0000	137 ASHBERRY PL	PLAN 1477 LOT 13
042.750.00900.0000	138 ASHBERRY PL	PLAN 1477 LOT 6
042.750.03300.0000	139 ASHBERRY PL	PLAN 1477 LOT 12
042.750.01000.0000	140 ASHBERRY PL	PLAN 1477 LOT 7
042.750.03400.0000	141 ASHBERRY PL	PLAN 1477 LOT 11
042.750.01100.0000	142 ASHBERRY PL	PLAN 1477 LOT 8
042.750.03500.0000	143 ASHBERRY PL	PLAN 1477 LOT 10
042.750.01200.0000	144 ASHBERRY PL	PLAN 1477 LOT 9
041.860.00300.0000	102 FREDERICK BANTING PL	PLAN 1479 LOT 83
041.860.00400.0000	104 FREDERICK BANTING PL	PLAN 1479 LOT 82

041.860.01500.0000	I05 FREDERICK BANTING PL	PLAN I479 LOT 68
041.860.00500.0000	I06 FREDERICK BANTING PL	PLAN I479 LOT 81
041.860.01600.0000	I07 FREDERICK BANTING PL	PLAN I479 LOT 69
041.860.00600.0000	I08 FREDERICK BANTING PL	PLAN I479 LOT 80
041.860.01700.0000	I09 FREDERICK BANTING PL	PLAN I479 LOT 70
041.860.00700.0000	I10 FREDERICK BANTING PL	PLAN I479 LOT 79
041.860.01800.0000	I11 FREDERICK BANTING PL	PLAN I479 LOT 71
041.860.00800.0000	I12 FREDERICK BANTING PL	PLAN I479 LOT 78
041.860.00900.0000	I14 FREDERICK BANTING PL	PLAN I479 LOT 77
041.860.01900.0000	I15 FREDERICK BANTING PL	PLAN I479 LOT 72
041.860.01000.0000	I16 FREDERICK BANTING PL	PLAN I479 LOT 76
041.860.02000.0000	I17 FREDERICK BANTING PL	PLAN I479 LOT 73
041.860.01100.0000	I18 FREDERICK BANTING PL	PLAN I479 LOT 75
041.860.02100.0000	I19 FREDERICK BANTING PL	PLAN I479 LOT 74
042.990.01500.0000	I01 MCCRAE PL	PLAN I479 LOT 19
042.990.01600.0000	I03 MCCRAE PL	PLAN I479 LOT 20
042.990.00500.0000	I04 MCCRAE PL	PLAN I479 LOT 32
042.990.01700.0000	I05 MCCRAE PL	PLAN I479 LOT 21
042.990.00600.0000	I06 MCCRAE PL	PLAN I479 LOT 31
042.990.01800.0000	I07 MCCRAE PL	PLAN I479 LOT 22
042.990.00700.0000	I08 MCCRAE PL	PLAN I479 LOT 30
042.990.01900.0000	I09 MCCRAE PL	PLAN I479 LOT 23
042.990.00800.0000	I10 MCCRAE PL	PLAN I479 LOT 29
042.990.02000.0000	I11 MCCRAE PL	PLAN I479 LOT 24
042.990.00900.0000	I12 MC CRAE PL	PLAN I479 LOT 28
042.990.02100.0000	I13 MCCRAE PL	PLAN I479 LOT 25
042.990.01000.0000	I14 MCCRAE PL	PLAN I479 LOT 27
042.990.02200.0000	I15 MCCRAE PL	PLAN I479 LOT 26
043.627.02000.0000	I01 RALSTON PL	PLAN I479 LOT 136
043.627.02100.0000	I03 RALSTON PL	PLAN I479 LOT 137
043.627.00500.0000	I04 RALSTON PL	PLAN I479 LOT 152
043.627.02200.0000	I05 RALSTON PL	PLAN I479 LOT 138
043.627.00600.0000	I06 RALSTON PL	PLAN I479 LOT 151
043.627.00700.0000	I08 RALSTON PL	PLAN I479 LOT 150
043.627.00800.0000	I10 RALSTON PL	PLAN I479 LOT 149
043.627.00900.0000	I12 RALSTON PL	PLAN I479 LOT 148

043.627.01000.0000	114 RALSTON PL	PLAN 1479 LOT 147
043.627.02300.0000	115 RALSTON PL	PLAN 1479 LOT 139
043.627.01100.0000	116 RALSTON PL	PLAN 1479 LOT 146
043.627.02400.0000	117 RALSTON PL	PLAN 1479 LOT 140
043.627.01200.0000	118 RALSTON PL	PLAN 1479 LOT 145
043.627.02500.0000	119 RALSTON PL	PLAN 1479 LOT 141
043.627.01300.0000	120 RALSTON PL	PLAN 1479 LOT 144
043.627.02600.0000	121 RALSTON PL	PLAN 1479 LOT 142
043.627.01400.0000	122 RALSTON PL	PLAN 1479 LOT 143
043.675.04000.0000	101 SANDFORD FLEMING DR	PLAN 1479 LOT 1
043.675.04100.0000	103 SANDFORD FLEMING DR	PLAN 1479 LOT 2
043.675.00200.0000	104 SANDFORD FLEMING DR	PLAN 1479 LOT 153
043.675.04200.0000	105 SANDFORD FLEMING DR	PLAN 1479 LOT 3
043.675.04300.0000	107 SANDFORD FLEMING DR	PLAN 1479 LOT 4
043.675.04400.0000	109 SANDFORD FLEMING DR	PLAN 1479 LOT 5
043.675.04500.0000	111 SANDFORD FLEMING DR	PLAN 1479 LOT 6
043.675.04600.0000	113 SANDFORD FLEMING DR	PLAN 1479 LOT 7
043.675.00400.0000	114 SANDFORD FLEMING DR	PLAN 1479 LOT 135
043.675.04700.0000	115 SANDFORD FLEMING DR	PLAN 1479 LOT 8
043.675.04800.0000	117 SANDFORD FLEMING DR	PLAN 1479 LOT 9
043.675.00500.0000	118 SANDFORD FLEMING DR	PLAN 1479 LOT 134
043.675.04900.0000	119 SANDFORD FLEMING DR	PLAN 1479 LOT 10
043.675.00600.0000	120 SANDFORD FLEMING DR	PLAN 1479 LOT 133
043.675.05000.0000	121 SANDFORD FLEMING DR	PLAN 1479 LOT 11
043.675.00700.0000	122 SANDFORD FLEMING DR	PLAN 1479 LOT 132
043.675.05100.0000	123 SANDFORD FLEMING DR	PLAN 1479 LOT 12
043.675.00800.0000	124 SANDFORD FLEMING DR	PLAN 1479 LOT 131
043.675.05200.0000	125 SANDFORD FLEMING DR	PLAN 1479 LOT 13
043.675.05300.0000	127 SANDFORD FLEMING DR	PLAN 1479 LOT 14
043.675.00900.0000	128 SANDFORD FLEMING DR	PLAN 1479 LOT 130
043.675.05400.0000	129 SANDFORD FLEMING DR	PLAN 1479 LOT 15
043.675.05500.0000	131 SANDFORD FLEMING DR	PLAN 1479 LOT 16
043.675.01000.0000	132 SANDFORD FLEMING DR	PLAN 1479 LOT 129
043.675.05600.0000	133 SANDFORD FLEMING DR	PLAN 1479 LOT 17
043.675.05700.0000	135 SANDFORD FLEMING DR	PLAN 1479 LOT 18
043.675.01100.0000	136 SANDFORD FLEMING DR	PLAN 1479 LOT 128

043.675.01200.0000	138 SANDFORD FLEMING DR	PLAN 1479 LOT 127
043.675.01300.0000	140 SANDFORD FLEMING DR	PLAN 1479 LOT 126
043.675.01400.0000	142 SANDFORD FLEMING DR	PLAN 1479 LOT 125
043.675.01500.0000	144 SANDFORD FLEMING DR	PLAN 1479 LOT 124
043.675.06200.0000	145 SANDFORD FLEMING DR	PLAN 1479 LOT 33
043.675.01600.0000	146 SANDFORD FLEMING DR	PLAN 1479 LOT 123
043.675.06300.0000	147 SANDFORD FLEMING DR	PLAN 1479 LOT 34
043.675.01700.0000	148 SANDFORD FLEMING DR	PLAN 1479 LOT 122
043.675.06400.0000	149 SANDFORD FLEMING DR	PLAN 1479 LOT 35
043.675.01800.0000	150 SANDFORD FLEMING DR	PLAN 1479 LOT 121
043.675.06500.0000	151 SANDFORD FLEMING DR	PLAN 1479 LOT 36
043.675.01900.0000	152 SANDFORD FLEMING DR	PLAN 1479 LOT 120
043.675.06600.0000	153 SANDFORD FLEMING DR	PLAN 1479 LOT 37
043.675.06700.0000	155 SANDFORD FLEMING DR	PLAN 1479 LOT 38
043.675.06800.0000	157 SANDFORD FLEMING DR	PLAN 1479 LOT 39
043.675.06900.0000	159 SANDFORD FLEMING DR	PLAN 1479 LOT 40
043.675.02100.0000	160 SANDFORD FLEMING DR	PLAN 1479 LOT 100
043.675.07000.0000	161 SANDFORD FLEMING DR	PLAN 1479 LOT 41
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043.675.07200.0000	165 SANDFORD FLEMING DR	PLAN 1479 LOT 43
043.675.02400.0000	166 SANDFORD FLEMING DR	PLAN 1479 LOT 97
043.675.02500.0000	168 SANDFORD FLEMING DR	PLAN 1479 LOT 96
043.675.02600.0000	170 SANDFORD FLEMING DR	PLAN 1479 LOT 95
043.675.02700.0000	172 SANDFORD FLEMING DR	PLAN 1479 LOT 94
043.675.02800.0000	174 SANDFORD FLEMING DR	PLAN 1479 LOT 93
043.675.02900.0000	176 SANDFORD FLEMING DR	PLAN 1479 LOT 92
043.675.03000.0000	178 SANDFORD FLEMING DR	PLAN 1479 LOT 91
043.675.07700.0000	179 SANDFORD FLEMING DR	PLAN 1479 LOT 84
043.675.03100.0000	180 SANDFORD FLEMING DR	PLAN 1479 LOT 90
043.675.07800.0000	181 SANDFORD FLEMING DR	PLAN 1479 LOT 85
043.675.03200.0000	182 SANDFORD FLEMING DR	PLAN 1479 LOT 89
043.675.07900.0000	183 SANDFORD FLEMING DR	PLAN 1479 LOT 86
043.675.03300.0000	184 SANDFORD FLEMING DR	PLAN 1479 LOT 88
043.675.08000.0000	185 SANDFORD FLEMING DR	PLAN 1479 LOT 87

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042.958.01700.0000	105 SANDY RIDGE PL	PLAN 1479 LOT 118
042.958.00400.0000	106 SANDY RIDGE PL	PLAN 1479 LOT 102
042.958.01800.0000	107 SANDY RIDGE PL	PLAN 1479 LOT 117
042.958.00500.0000	108 SANDY RIDGE PL	PLAN 1479 LOT 103
042.958.01900.0000	109 SANDY RIDGE PL	PLAN 1479 LOT 116
042.958.02000.0000	111 SANDY RIDGE PL	PLAN 1479 LOT 115
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042.958.02200.0000	115 SANDY RIDGE PL	PLAN 1479 LOT 113
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042.958.02300.0000	117 SANDY RIDGE PL	PLAN 1479 LOT 112
042.958.00700.0000	118 SANDY RIDGE PL	PLAN 1479 LOT 105
042.958.02400.0000	119 SANDY RIDGE PL	PLAN 1479 LOT 111
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042.958.02500.0000	121 SANDY RIDGE PL	PLAN 1479 LOT 110
042.958.00900.0000	122 SANDY RIDGE PL	PLAN 1479 LOT 107
042.958.02600.0000	123 SANDY RIDGE PL	PLAN 1479 LOT 109
042.958.01000.0000	124 SANDY RIDGE PL	PLAN 1479 LOT 108
043.850.00400.0000	102 SHAUGHNESSY PL	PLAN 1479 LOT 67
043.850.02000.0000	103 SHAUGHNESSY PL	PLAN 1479 LOT 44
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043.850.02100.0000	105 SHAUGHNESSY PL	PLAN 1479 LOT 45
043.850.00600.0000	106 SHAUGHNESSY PL	PLAN 1479 LOT 65
043.850.02200.0000	107 SHAUGHNESSY PL	PLAN 1479 LOT 46
043.850.00700.0000	108 SHAUGHNESSY PL	PLAN 1479 LOT 64
043.850.00800.0000	110 SHAUGHNESSY PL	PLAN 1479 LOT 63
043.850.00900.0000	112 SHAUGHNESSY PL	PLAN 1479 LOT 62
043.850.01000.0000	114 SHAUGHNESSY PL	PLAN 1479 LOT 61
043.850.01100.0000	116 SHAUGHNESSY PL	PLAN 1479 LOT 60
043.850.02300.0000	117 SHAUGHNESSY PL	PLAN 1479 LOT 47
043.850.01200.0000	118 SHAUGHNESSY PL	PLAN 1479 LOT 59
043.850.02400.0000	119 SHAUGHNESSY PL	PLAN 1479 LOT 48 PT LOT 49
043.850.01300.0000	120 SHAUGHNESSY PL	PLAN 1479 LOT 58
043.850.02500.0000	121 SHAUGHNESSY PL	PLAN 1479 PT LOT 49
043.850.01400.0000	122 SHAUGHNESSY PL	PLAN 1479 LOT 57

043.850.02600.0000	I23 SHAUGHNESSY PL	PLAN I479 LOT 50
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043.850.02700.0000	I25 SHAUGHNESSY PL	PLAN I479 LOT 51
043.850.01600.0000	I26 SHAUGHNESSY PL	PLAN I479 LOT 55
043.850.02800.0000	I27 SHAUGHNESSY PL	PLAN I479 LOT 52
043.850.01700.0000	I28 SHAUGHNESSY PL	PLAN I479 LOT 54
043.850.02900.0000	I29 SHAUGHNESSY PL	PLAN I479 LOT 53
042.512.00400.0000	I02 WOODBEND CRES	PLAN I477 LOT 31
042.512.00500.0000	I04 WOODBEND CRES	PLAN I477 LOT 32
042.512.00600.0000	I06 WOODBEND CRES	PLAN I477 LOT 33
042.512.00700.0000	I08 WOODBEND CRES	PLAN I477 LOT 34
042.512.00800.0000	I10 WOODBEND CRES	PLAN I477 LOT 35
042.512.04550.0000	I11 WOODBEND CRES	PLAN I477 LOT 73
042.512.00900.0000	I12 WOODBEND CRES	PLAN I477 LOT 36
042.512.01000.0000	I14 WOODBEND CRES	PLAN I477 LOT 37
042.512.01100.0000	I16 WOODBEND CRES	PLAN I477 LOT 38
042.512.01200.0000	I18 WOODBEND CRES	PLAN I477 LOT 39
042.512.01300.0000	I20 WOODBEND CRES	PLAN I477 LOT 40
042.512.01400.0000	I22 WOODBEND CRES	PLAN I477 LOT 41
042.512.04600.0000	I23 WOODBEND CRES	PLAN I477 LOT 92
042.512.01500.0000	I24 WOODBEND CRES	PLAN I477 LOT 42
042.512.04700.0000	I25 WOODBEND CRES	PLAN I477 LOT 91
042.512.01600.0000	I26 WOODBEND CRES	PLAN I477 LOT 43
042.512.04800.0000	I27 WOODBEND CRES	PLAN I477 LOT 90
042.512.01700.0000	I28 WOODBEND CRES	PLAN I477 LOT 44
042.512.04900.0000	I29 WOODBEND CRES	PLAN I477 LOT 89
042.512.01800.0000	I30 WOODBEND CRES	PLAN I477 LOT 45
042.512.05000.0000	I31 WOODBEND CRES	PLAN I477 LOT 88
042.512.01900.0000	I32 WOODBEND CRES	PLAN I477 LOT 46
042.512.05100.0000	I33 WOODBEND CRES	PLAN I477 LOT 87
042.512.02000.0000	I34 WOODBEND CRES	PLAN I477 LOT 47
042.512.05200.0000	I35 WOODBEND CRES	PLAN I477 LOT 86
042.512.02100.0000	I36 WOODBEND CRES	PLAN I477 LOT 48
042.512.05300.0000	I37 WOODBEND CRES	PLAN I477 LOT 85
042.512.02200.0000	I38 WOODBEND CRES	PLAN I477 LOT 49
042.512.05400.0000	I39 WOODBEND CRES	PLAN I477 LOT 84

042.512.02300.0000	140 WOODBEND CRES	PLAN 1477 LOT 50
042.512.02400.0000	142 WOODBEND CRES	PLAN 1477 LOT 51
042.512.02500.0000	144 WOODBEND CRES	PLAN 1477 LOT 52
042.512.02600.0000	146 WOODBEND CRES	PLAN 1477 LOT 53
042.512.02700.0000	148 WOODBEND CRES	PLAN 1477 LOT 54
042.512.02800.0000	150 WOODBEND CRES	PLAN 1477 LOT 55
042.512.02900.0000	152 WOODBEND CRES	PLAN 1477 LOT 56
042.512.05500.0000	153 WOODBEND CRES	PLAN 1477 LOT 83
042.512.03000.0000	154 WOODBEND CRES	PLAN 1477 LOT 57
042.512.03100.0000	156 WOODBEND CRES	PLAN 1477 LOT 58
042.512.05600.0000	157 WOODBEND CRES	PLAN 1477 LOT 82
042.512.03200.0000	158 WOODBEND CRES	PLAN 1477 LOT 59
042.512.03300.0000	160 WOODBEND CRES	PLAN 1477 LOT 60
042.512.03400.0000	162 WOODBEND CRES	PLAN 1477 LOT 61
042.512.03500.0000	164 WOODBEND CRES	PLAN 1477 LOT 62
042.512.05700.0000	165 WOODBEND CRES	PLAN 1477 LOT 81
042.512.03600.0000	166 WOODBEND CRES	PLAN 1477 LOT 63
042.512.05800.0000	167 WOODBEND CRES	PLAN 1477 LOT 80
042.512.03700.0000	168 WOODBEND CRES	PLAN 1477 LOT 64
042.512.05900.0000	169 WOODBEND CRES	PLAN 1477 LOT 79
042.512.03800.0000	170 WOODBEND CRES	PLAN 1477 LOT 65
042.512.06000.0000	171 WOODBEND CRES	PLAN 1477 LOT 78
042.512.03900.0000	172 WOODBEND CRES	PLAN 1477 LOT 66
042.512.06100.0000	173 WOODBEND CRES	PLAN 1477 LOT 77
042.512.04000.0000	175 WOODBEND CRES	PLAN 1477 LOT 67
042.512.06200.0000	174 WOODBEND CRES	PLAN 1477 LOT 76
042.512.04100.0000	176 WOODBEND CRES	PLAN 1477 LOT 68
042.512.06300.0000	177 WOODBEND CRES	PLAN 1477 LOT 75
042.512.04200.0000	178 WOODBEND CRES	PLAN 1477 LOT 69
042.512.06400.0000	179 WOODBEND CRES	PLAN 1477 LOT 74
042.512.04300.0000	180 WOODBEND CRES	PLAN 1477 LOT 70
042.512.04400.0000	182 WOODBEND CRES	PLAN 1477 LOT 71
042.512.04500.0000	184 WOODBEND CRES	PLAN 1477 LOT 72



STAFF REPORT
Finance

Title: 2023 GIIHA Special Service Levy
Report Number: CORP2023-010
Author: Mary Zubert
Council Date: April 24, 2023
File: N/A
Attachments: Appendix "A" 2023 GIIHA Special Service Levy
Ward No.: Ward 6

Recommendation:

1. That Council approve Staff Report CORP2023-010.
2. That Council approve the Glasgow II Homes Association ("GIIHA") 2023 municipal budgeted levy of \$24,000 to fund the operating and capital costs of the GIIHA recreation facility and programs; and,
3. That Council adopt the By-law attached as Appendix A to this report for the imposition of a Special Services Levy on the rateable properties prescribed therein.

A. Executive Summary

The Special Service Levy is intended to raise funds needed for the Association to carry out its obligations under the terms and condition of its License and Operating agreement that enable the Glasgow II Homes Association (GIIHA) the use and enjoyment of its facility.

On February 7, 2023, at the GIIHA's Annual General Meeting (AGM), the membership and executive approved a municipal budget levy of \$24,000 that was needed for its program delivery plans for 2023. Finance staff has received the AGM minutes, insurance coverage certificate and approved budget for 2023.

B. Financial Implications

The Special Service Levy is calculated and based on the first \$100,000 of assessment of real property. A flat rate of \$400 for 2023 (2022 – \$400) will be added to the tax bill of each member of the association and collected in a like manner as property taxes.

The City charges a 1% administrative fee (\$240 for 2023) which has been factored into the GIIHA's budgeted levy.

C. Technology Implications

None

D. Link to Strategic Plan

(Strategic Objectives: Equity, Inclusion and a Sense of Belonging; Sustainability and the Environment; Safe, Sustainable Transportation; Healthy Community & Resilient Neighbourhoods; Infrastructure Renewal; Economic Growth & Development)

(Guiding Principles: Equity and Inclusion; Sustainability; Fiscal Responsibility; Healthy and Safe Workplace; Effective Engagement; Personal Leadership; Service Excellence)

E. Previous Reports on this Topic

CORP2022-020 – 2021 GIIHA Special Service Levy – April 11, 2022



2023 GIIHA Special Service Levy
CORP2023-010

Appendix A



THE CORPORATION OF THE CITY OF WATERLOO

BY-LAW NO. 2023 –

BY-LAW TO LEVY A SPECIAL LOCAL MUNICIPALITY LEVY ON THE
RATEABLE PROPERTY IN THE GLASGOW II HOMES ASSOCIATION AREA
FOR THE TAXATION YEAR 2023

WHEREAS Section 326 of the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended (the “Municipal Act”), provides that a municipality may by by-law: (a) identify a special service, (b) determine which of the costs of the municipality are related to that special service, (c) designate the area of the municipality in which the residents and property owners receive or will receive an additional benefit from the service, (d) determine the portion and set out the method of determining the portion of the costs, and (e) determine whether all or a specified portion of the additional costs shall be raised by a special local municipality levy on rateable property within the designated area;

AND WHEREAS the Glasgow II Homes Association Inc. (the “Association”) has requested that the Corporation of the City of Waterloo (the “City”) enact such a by-law to provide special services such as swimming, tennis and other recreational opportunities to members of the Association within the Association’s geographic area (the “Area”), the full cost of which is to be recovered by the City through a special local municipality levy on all rateable property within the Area;

AND WHEREAS City Council, at its meeting of January 29, 2018, agreed to enact such a by-law and approved entering into a lease and operating agreements (the “Agreements”) with the Association for the use and operation of certain lands in the Area for such special services;

AND WHEREAS the City and the Association have executed those agreements;

AND WHEREAS the special local municipality levy will be calculated in accordance with the annual operating budget for the special services as submitted by the Association Inc. and approved by City Council;

NOW THEREFORE the Council of the Corporation of the City of Waterloo hereby ENACTS AS FOLLOWS:

1. Definitions: In this By-law,
 - a) "Association" means the Glasgow II Homes Association Inc. and includes any successor corporation or organization;
 - b) "City" means the Corporation of the City of Waterloo;
 - c) "City Treasurer" means the Treasurer of the City;
 - d) "Designated Area" means that area shown on Schedule "A", attached to and forming a part of this By-law, and designated under section 2 of this By-law to receive Special Services;
 - e) "Special Services" means swimming, tennis and any other recreational services provided by the Association within the Designated Area, the costs of which are to be provided by the City to the Association through the Special Services Levy;
 - f) "Special Services Levy" means the special local municipality levy imposed under this By-law against all rateable properties set out in Schedule "B", attached to and forming a part of this By-law, in the Designated Area to cover the costs of providing and administering the Special Services;
 - g) "Tax" or "taxes" means any sum payable for the purposes of the special services levy.
2. The Designated Area is hereby designated as an area to receive Special Services.
3. The City shall pay to the Association the costs of providing the Special Services.
4. The City hereby establishes a Special Services Levy to recover the costs of providing the Special Services to the Designated Area.
5. The City Treasurer shall calculate all amounts payable for the Special Services Levy based on the annual budget submitted by the Association as approved by City Council. The Special Services Levy shall take the form of a levy imposed on

- the first \$100,000 for real property of a residential tax class assessment within the Designated Area as listed in Schedule B.
6. For the year 2023, the approved annual budget for the Association totals \$24,000 in special service levy. (\$400/member)
 7. The City Treasurer shall determine the dates on which the installment payments are due for the Special Services Levy for the rateable properties within the Designated Area.
 8. A penalty of 1.25% shall be added on all taxes of the Special Services Levy which are in default on the first day of default, and thereafter a penalty of 1.25% per month will be added on the first day of each and every month the default continues, until December 31st, 2023.
 9. On all taxes in default on January 1st, 2024, interest shall be added at the rate of 1.25% per month for each month or fraction thereof in which the default continues.
 10. Penalties and interest added in default shall become due and payable and shall be collected as if the same had originally been imposed and formed part of such unpaid tax levy.
 11. THAT notwithstanding any other provision of this by-law, no penalty or interest shall be applied to any defaulted payments under this by-law, during any period as may be determined by Council resolution from time to time.
 12. If a Court of competent jurisdiction should declare any section or part of the section of this by-law to be invalid, such section or part of a section shall not be construed as having persuaded or influenced Council to pass the remainder of this by-law and it is hereby declared that the remainder of this by-law shall be valid and shall remain in full force and effect.
 13. The City Treasurer may mail, or cause the same to be mailed to the residence or of such person indicated on the last revised assessment roll, a written or printed notice specifying the amount of taxes payable.
 14. All such taxes are payable at the City of Waterloo Municipal Office, 100 Regina Street South, Waterloo, Ontario.

This by-law shall come into force and effect on the date of its final passing.

Enacted this _____ day of _____, 2023.

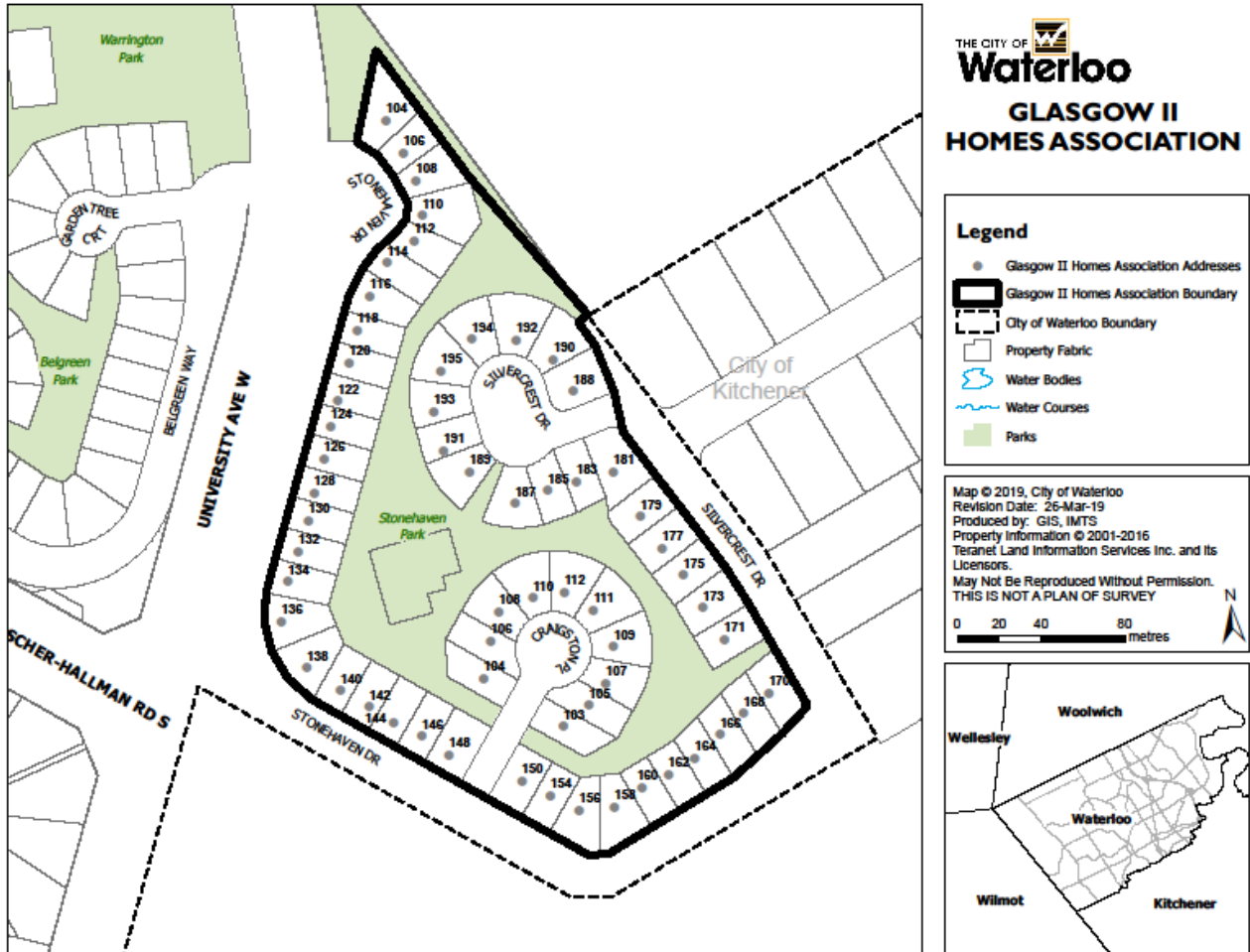
D. McCabe, Mayor

J. Finley-Swaren. City Clerk

Schedule "A"

The Designated Area

Hereto attached a map of the Designated Area, designated to receive Special Services



Schedule "B"
Rateable Properties

ROLL Number	CIVIC ADDRESS	LEGAL DESC
301603048000700	103 CRAIGSTON PL	PLAN I460 LOT 33
301603048000200	104 CRAIGSTON PL	PLAN I460 LOT 24
301603048000800	105 CRAIGSTON PL	PLAN I460 LOT 32
301603048000300	106 CRAIGSTON PL	PLAN I460 LOT 25
301603048000900	107 CRAIGSTON PL	PLAN I460 LOT 31
301603048000400	108 CRAIGSTON PL	PLAN I460 LOT 26
301603048001000	109 CRAIGSTON PL	PLAN I460 LOT 30
301603048000500	110 CRAIGSTON PL	PLAN I460 LOT 27
301603048001100	111 CRAIGSTON PL	PLAN I460 LOT 29
301603048000600	112 CRAIGSTON PL	PLAN I460 LOT 28
301603191500600	171 SILVERCREST DR	PLAN I460 LOT 44
301603191500700	173 SILVERCREST DR	PLAN I460 LOT 45
301603191500800	175 SILVERCREST DR	PLAN I460 LOT 46
301603191500900	177 SILVERCREST DR	PLAN I460 LOT 47
301603191501000	179 SILVERCREST DR	PLAN I460 LOT 48
301603191501100	181 SILVERCREST DR	PLAN I460 LOT 49
301603191501200	183 SILVERCREST DR	PLAN I460 LOT 50
301603191501300	185 SILVERCREST DR	PLAN I460 LOT 51
301603191501400	187 SILVERCREST DR	PLAN I460 LOT 52
301603191500200	188 SILVERCREST DR	PLAN I460 LOT 60
301603191501500	189 SILVERCREST DR	PLAN I460 LOT 53
301603191500300	190 SILVERCREST DR	PLAN I460 LOT 59
301603191501600	191 SILVERCREST DR	PLAN I460 LOT 54
301603191500400	192 SILVERCREST DR	PLAN I460 LOT 58
301603191501700	193 SILVERCREST DR	PLAN I460 LOT 55
301603191500500	194 SILVERCREST DR	PLAN I460 LOT 57
301603191501800	195 SILVERCREST DR	PLAN I460 LOT 56
301603197500400	104 STONEHAVEN DR	PLAN I460 LOT 1
301603197500500	106 STONEHAVEN DR	PLAN I460 LOT 2
301603197500600	108 STONEHAVEN DR	PLAN I460 LOT 3
301603197500700	110 STONEHAVEN DR	PLAN I460 LOT 4
301603197500800	112 STONEHAVEN DR	PLAN I460 LOT 5
301603197500900	114 STONEHAVEN DR	PLAN I460 LOT 6
301603197501000	116 STONEHAVEN DR	PLAN I460 LOT 7
301603197501100	118 STONEHAVEN DR	PLAN I460 LOT 8
301603197501200	120 STONEHAVEN DR	PLAN I460 LOT 9
301603197501300	122 STONEHAVEN DR	PLAN I460 LOT 10
301603197501400	124 STONEHAVEN DR	PLAN I460 LOT 11
301603197501500	126 STONEHAVEN DR	PLAN I460 LOT 12
301603197501600	128 STONEHAVEN DR	PLAN I460 LOT 13
301603197501700	130 STONEHAVEN DR	PLAN I460 LOT 14

ROLL Number	CIVIC ADDRESS	LEGAL DESC
301603197501800	132 STONEHAVEN DR	PLAN 1460 LOT 15
301603197501900	134 STONEHAVEN DR	PLAN 1460 LOT 16
301603197502000	136 STONEHAVEN DR	PLAN 1460 LOT 17
301603197502100	138 STONEHAVEN DR	PLAN 1460 LOT 18
301603197502200	140 STONEHAVEN DR	PLAN 1460 LOT 19
301603197502300	142 STONEHAVEN DR	PLAN 1460 LOT 20
301603197502400	144 STONEHAVEN DR	PLAN 1460 LOT 21
301603197502500	146 STONEHAVEN DR	PLAN 1460 LOT 22
301603197502600	148 STONEHAVEN DR	PLAN 1460 LOT 23
301603197502700	150 STONEHAVEN DR	PLAN 1460 LOT 34
301603197502800	154 STONEHAVEN DR	PLAN 1460 LOT 35
301603197502900	156 STONEHAVEN DR	PLAN 1460 LOT 36
301603197503000	158 STONEHAVEN DR	PLAN 1460 LOT 37
301603197503100	160 STONEHAVEN DR	PLAN 1460 LOT 38
301603197503200	162 STONEHAVEN DR	PLAN 1460 LOT 39
301603197503300	164 STONEHAVEN DR	PLAN 1460 LOT 40
301603197503400	166 STONEHAVEN DR	PLAN 1460 LOT 41
301603197503500	168 STONEHAVEN DR	PLAN 1460 LOT 42
301603197503600	170 STONEHAVEN DR	PLAN 1460 LOT 43



STAFF REPORT
Chief Administrative Officer

Title: 2020 Community Greenhouse Gas Inventory
 Report Number: CAO2023-016
 Author: Ena Ristic
 Council Date: April 24, 2023
 File: NA
 Attachments: Appendix A: Our Progress, Our Path 2020: Community GHG Re-Inventory Report
 Ward No.: All Wards

Recommendations:

That Council receives CAO 2023-016 summarizing the 2020 Region of Waterloo greenhouse gas inventory as information.

A. Executive Summary

Climate Action Waterloo Region (ClimateActionWR) has completed the 2020 Waterloo Region community greenhouse gas (GHG) inventory (Appendix A: Our Progress, Our Path 2020: Community GHG Re-Inventory Report). This inventory is completed every 5 years and compared to a 2010 baseline. Due to the impacts of the 2020 Covid-19 pandemic, data from the year 2019 has been used as a substitute for analysis. This is because the 2020 data is not a fair representation of any long term changes made due to the impacts of the pandemic on residential and industrial behavior. Between 2010 and the first re-inventory in 2015, community GHG emissions decreased by 5.2%. Between 2010 and the second re-inventory in 2019, emissions decreased by 3.72%. While this is a positive change compared to 2010, it also represents a 1.47% increase in GHG emissions between 2015 and 2019. This implies that we lost some of the reduction gains made between 2010 and 2015. It is important to note that while total emissions have increased between 2015 and 2019, *per capita* emissions, emissions per each individual in the region, have been steadily decreasing from 8.4 tCO_{2e} per person in 2010, to 7.5 tCO_{2e} in 2015 to 7.1 tCO_{2e} in 2019.

The 2019 inventory highlighted (as compared to 2010) the following:

- A 5.96% increase in emissions from the transportation sector,

- A 13.9% decrease in emissions from the industrial, commercial, and institutional sector,
- A 10.8% decrease in emissions from the residential sector,
- A 2.2% decrease in emissions from the agricultural sector,
- A 0.97% increase in emissions from the waste sector, and
- A 19% increase in the use of natural gas since 2010 as an energy source.

Community emissions are currently highly dependent on external influences including the provincial energy grid, availability and price of new technology, and residential and consumer behaviour. The data in this inventory has shown that incremental change will not be sufficient to meet the City's 2030 community target of a 50% reduction or 2050 target of an 80% reduction in GHG emissions (as compared to 2010). Transformational changes are required from all levels of government to shift away from GHG intensive energy sources and activities.

B. Financial Implications

Under the terms of the Municipal Community Climate Action Plan Agreement, each of the four municipalities (the Cities of Cambridge, Kitchener, and Waterloo, and the Region of Waterloo) pay an equal share of the plan management fees for the ClimateActionWR budget. For 2022, this amounted to just under \$58,000 per municipality. Any future contributions will be subject to the budget process.

C. Technology Implications

None.

D. Link to Strategic Plan

(Strategic Objectives: Equity, Inclusion and a Sense of Belonging; Sustainability and the Environment; Safe, Sustainable Transportation; Healthy Community & Resilient Neighbourhoods; Infrastructure Renewal; Economic Growth & Development)

(Guiding Principles: Equity and Inclusion; Sustainability; Fiscal Responsibility; Healthy and Safe Workplace; Effective Engagement; Personal Leadership; Service Excellence)

Transformational climate action implements the Sustainability and the Environment pillar of the Strategic Plan. Specifically, it addresses the objective to 'Enable bold local actions to address the climate change crisis'.

E. Previous Reports on this Topic

PWS2012-035 Waterloo Region 2010 Community Greenhouse Gas Inventory
IPPW2013-50 Community Climate Action Plan Progress Update
IPPW2017-025 Community Climate Action Plan Progress Update



1.0 Background

As part of Waterloo's Region's first climate action plan (A Climate Action Plan for Waterloo Region (2013)) and TransformWR, our community mitigation plan, a fulsome community GHG inventory is completed every five years. This includes looking at the GHG emissions from five sectors: residential, industrial-commercial-institutional (ICI), transportation, agriculture, and community waste. This is distinct from a corporate GHG inventory which considers only the emissions directly created by the City of Waterloo's buildings, fleet, staff, and assets. Corporate emissions are officially reported on every five years as part of the provincial O.Reg. 507/18: Broader Public Sector: Energy Reporting and Conservation and Demand Management Plans. The next assessment of corporate emissions is planned for 2024.

The inventory, as included in Appendix A, is conducted by ClimateActionWR in partnership with all eight area municipalities. The data presented is for the entire Waterloo Region and is not segregated by municipality. All data is compared to an original 2010 baseline when the first inventory was conducted.

It is important to note that due to the impacts of the 2020 Covid-19 pandemic on community travel and consumption habits, that year's inventory is not a reliable indicator of structural reforms or enduring change. To account for this discrepancy, data from 2019 will be used as a proxy.

The history of the community GHG inventory is as follows:

- In 2010 ClimateActionWR prepared Waterloo Region's first community-wide GHG inventory. The collaborative established 2010 as the baseline year for future measurements. A community GHG reduction target of 6% by 2020 was established, and it was further determined that a full community inventory would occur every 5 years until 2020 to support monitoring and metrics.
- In 2013 ClimateActionWR prepared the Region's first climate action plan entitled '[A Climate Action Plan for Waterloo Region: Living Smarter in 2020](#)'. This plan was set to expire in 2020, with GHG measurements occurring every 5 years between 2010 and 2020. Our Progress, Our Path 2020 represents the final inventory report related to that first plan.

- In 2015 the community inventory reported a 5.2% emissions reduction from 2010 levels. This was generally attributed to the phasing out of coal-fired electricity generation in Ontario.
- In 2019 the community inventory reported a 3.72% decrease below 2010 levels. While this is a positive sign, it also represents an increase in emissions from 2015.
- In 2020 the community inventory reported a 14% decrease below 2010 levels. However, it is assumed that these results are not an accurate indicator of progress as the changes in community travel and consumption patterns were driven by the Covid-19 pandemic and not a result of lasting structural reforms.
- In 2021 the City of Waterloo Council approved the new [TransformWR](#) regional community mitigation plan. This plan set a community GHG reduction target of 80% by 2050, with an interim target of 30% by 2030 based on 2010 levels. The City of Waterloo increased the interim community target to 50% by 2030. The plan also re-established the initial 2010 intent to complete full community GHG inventories every 5 years.

While results from the past 20 years of inventories have shown a decrease in community GHG emissions, the rate of change is not enough to meet the City of Waterloo's community targets. In order to achieve a 50% decrease by 2030 and an 80% decrease by 2050 the City needs to move forward with large transformational changes, such as those outlined in TransformWR.

2.0 Next Steps

Our Progress, Our Path 2020 represents the final chapter of the region's first community climate action plan. The focus of ClimateActionWR will now shift to implementing the actions outlined in TransformWR. In the next GHG re-inventory, progress will be measured toward the 2030 community target of a 50% emissions reduction below 2010 levels. Results of the 2020 inventory suggest that significant and transformational efforts will be needed across all sectors. The City of Waterloo now has the opportunity and responsibility to lead by example and take bold action to address the climate emergency.

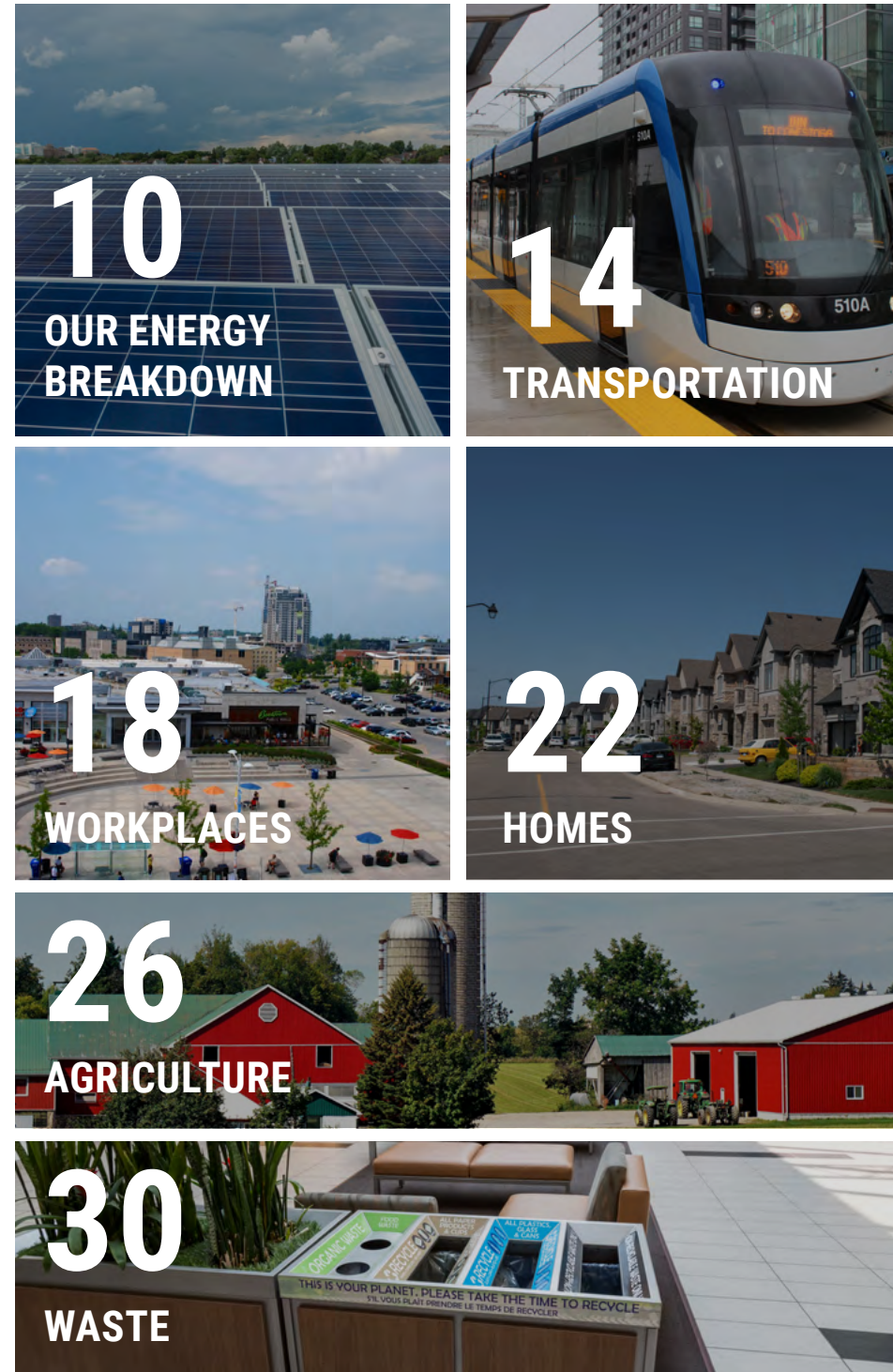
OUR PROGRESS, OUR PATH 2020

A photograph of a city street scene under a blue sky with scattered white clouds. In the foreground, there are lush green bushes and yellow flowers. In the middle ground, several buses are visible, including one with "Goldfinger" and "iKpress" branding. In the background, there are modern buildings and a stone pillar with three spherical lamps.

COMMUNITY GREENHOUSE
GAS RE-INVENTORY REPORT

April 2023

CONTENTS

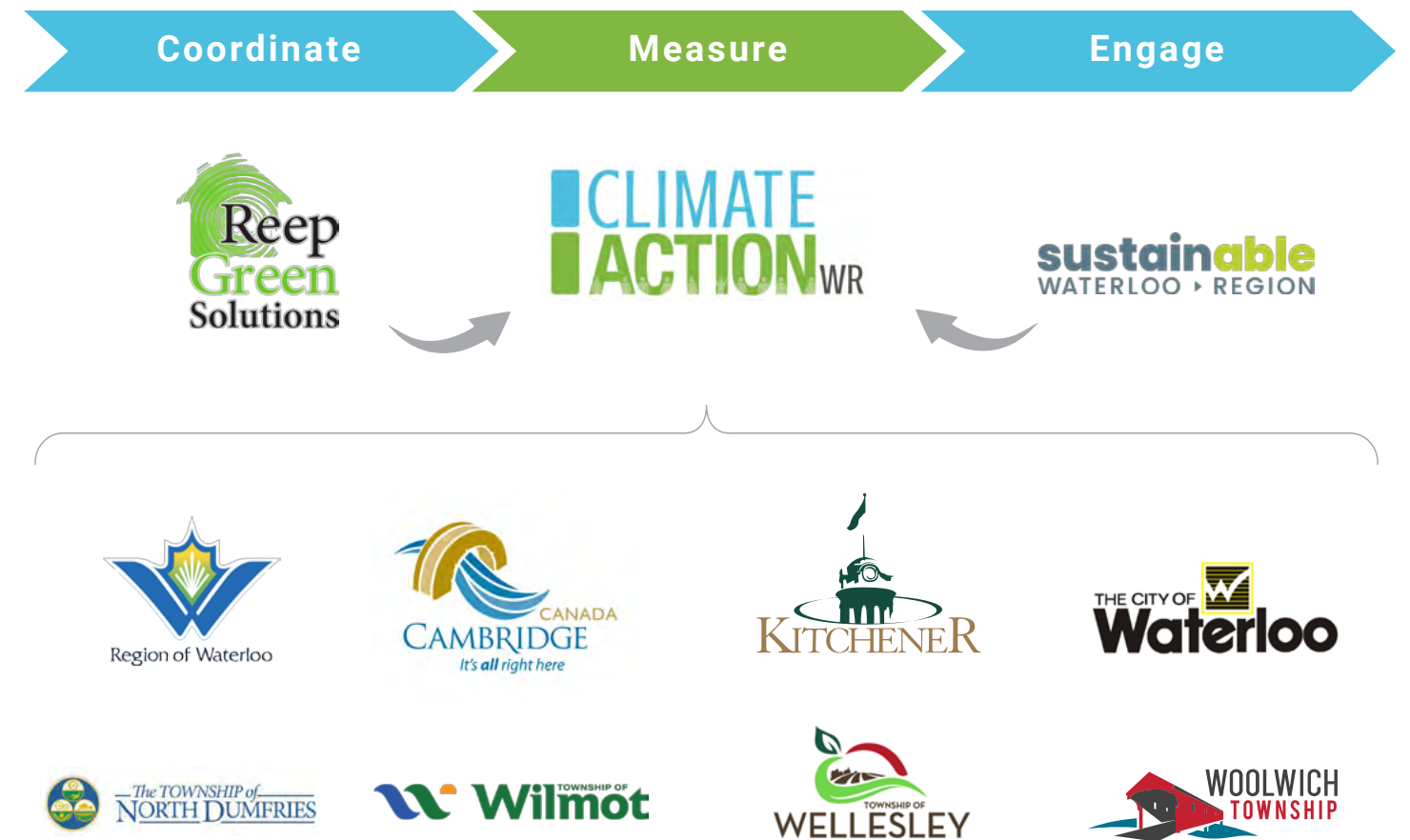


- 3** WHO WE ARE
- 5** CHANGES IN OUR COMMUNITY CARBON FOOTPRINT
- 6** BEYOND OUR COMMUNITY
- 8** ANALYSIS OF RESULTS
- 34** THE ROAD AHEAD

WHO WE ARE

ClimateActionWR is a collaboration between local organizations, community members, and all eight municipalities in Waterloo Region. We focus on climate change mitigation in Waterloo Region by coordinating the activities of our community's climate action plans, measuring and monitoring progress on emissions reductions, and by engaging the community on climate action initiatives.

Together, our community is working to achieve Waterloo Region's long-term goal of an 80% greenhouse gas emission reduction (based on 2010 levels) by 2050 (80by50). In 2018, all 8 area municipal and Region Councils approved the 80% by 2050 target. In 2021 all municipalities in Waterloo Region increased our interim target to 50% by 2030 and adopted TransformWR, a new transformational climate action plan to drive beyond incremental change towards significant emissions reductions.





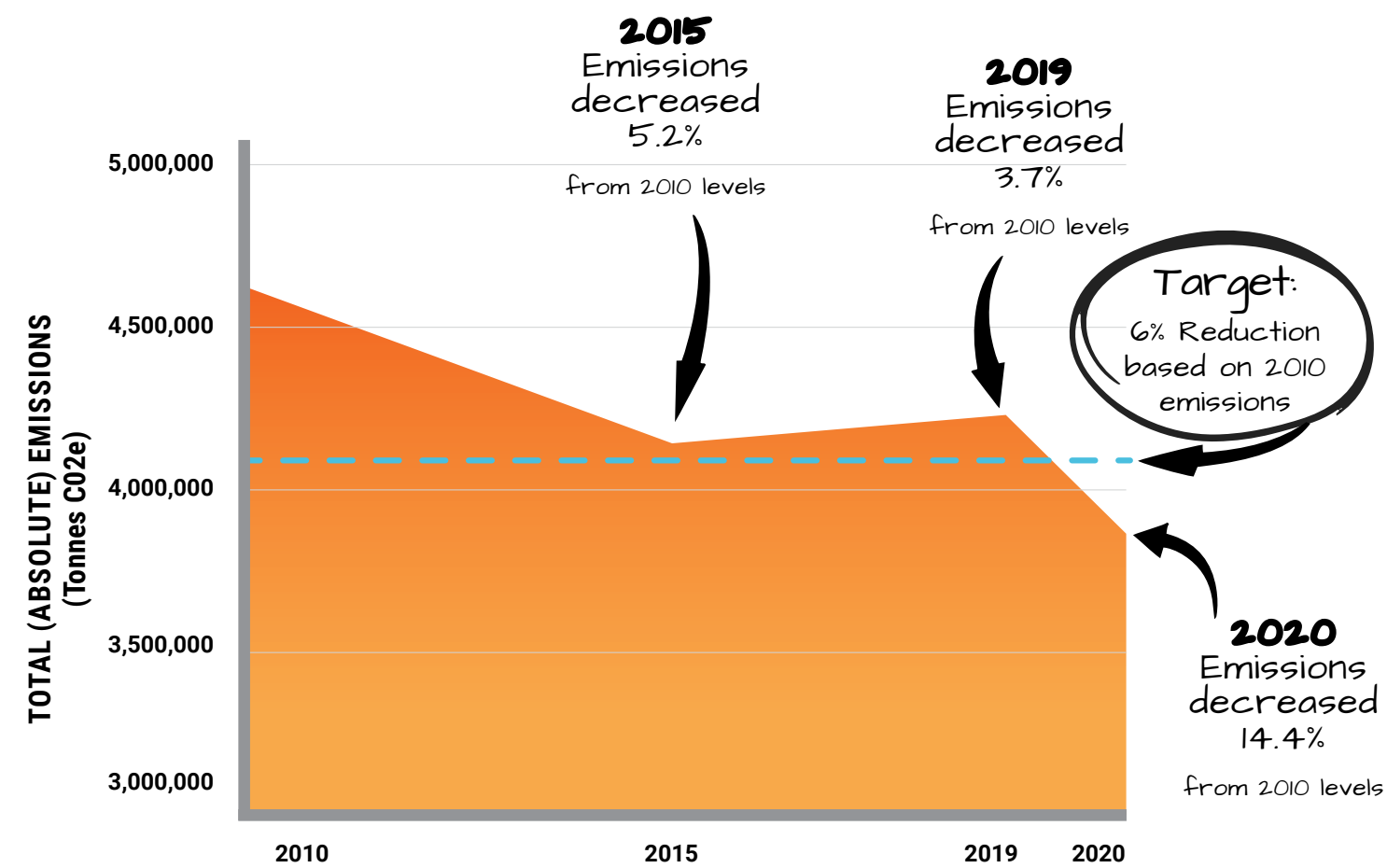
Though we have maintained some of our emissions reductions since 2010, we have continued to see upward pressure on our carbon footprint

FROM 2010 TO 2020 CHANGES IN OUR COMMUNITY CARBON FOOTPRINT

When creating the first community Climate Action Plan, we completed a community-wide greenhouse gas (GHG) emissions inventory and forecast for Waterloo Region for the year 2010. It identified our carbon footprint: the amount of GHGs the community of Waterloo Region emits. In 2017 we completed [“Our Progress, Our Path”](#) to compare our 2015 data with the 2010 footprint and measure our progress towards our 6% reduction target for the period 2010-2015. In this inventory we reported a 5.2% emissions reduction. The significant reduction in this period is largely attributed to the phasing out of coal in Ontario.

What is CO2e?
Carbon dioxide equivalent (CO2e) is a term used to describe different greenhouse gases in a common unit. Greenhouse gasses, like methane (CH4) and nitrous oxide (N2O), each have different impacts on climate change. For example, 1 tonne of CH4 has the same impact on climate change as 25 tonnes of CO2, so it is expressed as 25 tonnes of CO2e. For the data in this report, CO2 is used as the base unit.

Now we have completed our 2020 inventory and measured the progress we made through this plan between 2016-2020.



Please Note: As a result of the impacts of the COVID-19 pandemic on our community, emissions data in 2020 does not accurately reflect progress since 2015. To account for this, we have also conducted an inventory of 2019. Throughout this report we will present data from both 2019 and 2020 to more accurately understand our community's progress.

What the Numbers Tell Us
BASED ON 2019 EMISSIONS IT IS UNLIKELY THAT WE WOULD HAVE ACHIEVED OUR 6% REDUCTION TARGET IN 2020 WITHOUT THE DRASTIC EFFECTS OF THE COVID-19 PANDEMIC.
Our progress between 2010 and 2020 underscores the necessity of transformational systems shifts and the actions outlined in the TransformWR strategy.



REACHING BEYOND OUR COMMUNITY

There are many actions we can take to dramatically reduce emissions while increasing the resilience of our own community. However, we cannot do it alone. Reducing emissions at this scale requires simultaneous system shifts through supportive policy at both the Federal and Provincial levels of government. Without the coordinated action between all levels of government we are constrained in reducing our community's emissions and anticipate this as a continued challenge ahead.

A significant challenge for reaching our targets is the emissions factor of the energy grid provincially. The Ontario energy grid is forecasted to continue to become more carbon intensive over the next decade if a significant transition to renewable energy is not pursued. This underscores the importance of both coordinated advocacy across municipalities and community organizations to upper levels of government, and increased generation of renewable energy locally.

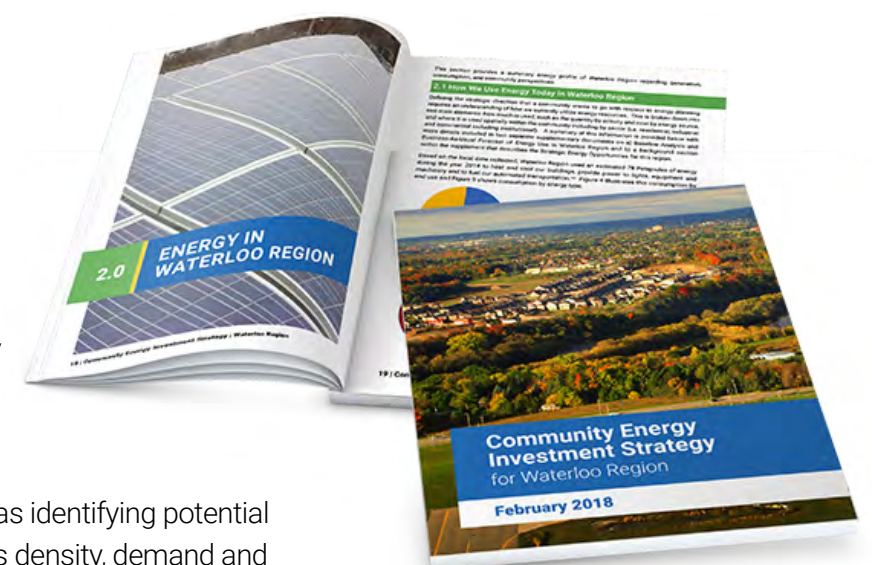
Carbon Intensive

Refers to how much carbon dioxide is emitted per kilowatt hour of electricity.

For more details on our energy profile go to [page 10](#)

COMPLETION OF THE COMMUNITY ENERGY INVESTMENT STRATEGY BY THE REGION OF WATERLOO

In 2018 the development of a [Community Energy Investment Strategy \(CEIS\)](#) was completed by the Region of Waterloo. This strategy identifies opportunities to cost-effectively and reliably meet local energy needs, enhance economic prosperity, and promote sustainable development. The strategy was developed and approved by local councils and was published in February 2018. WR Community Energy (WRCE) was established in 2019 to implement this strategy.



WR Community Energy's first initiative in 2020 was identifying potential district energy sites in Waterloo Region. Due to its density, demand and capacity for renewable energy, downtown Kitchener was selected for a pre-feasibility study. The results of the study showed how a district energy system could reduce GHG emissions by 5,000 tonnes a year with a financial payback of 6%. For more information on the WRCE study [click here](#).

ANALYSIS OF RESULTS

In 2015 we neared our 6% emissions reduction target from the 2010 baseline year. As our community has continued to grow, we have maintained some of the progress, but have seen an increase in emissions by 110,006 tonnes CO₂e in 2019 from 2015. As you can see with the 2020 data, our community emissions did decrease overall from 2015 by 373,043 tonnes CO₂e. However 2020 was not an accurate indicator of our progress due to the impacts of the COVID-19 pandemic on changes to our community's consumption and travel patterns, industry shifts, and new ways of working. We are encouraged to see a decrease in per capita emissions, which highlights the importance of targeting initiatives that contribute to significant reductions despite population growth.

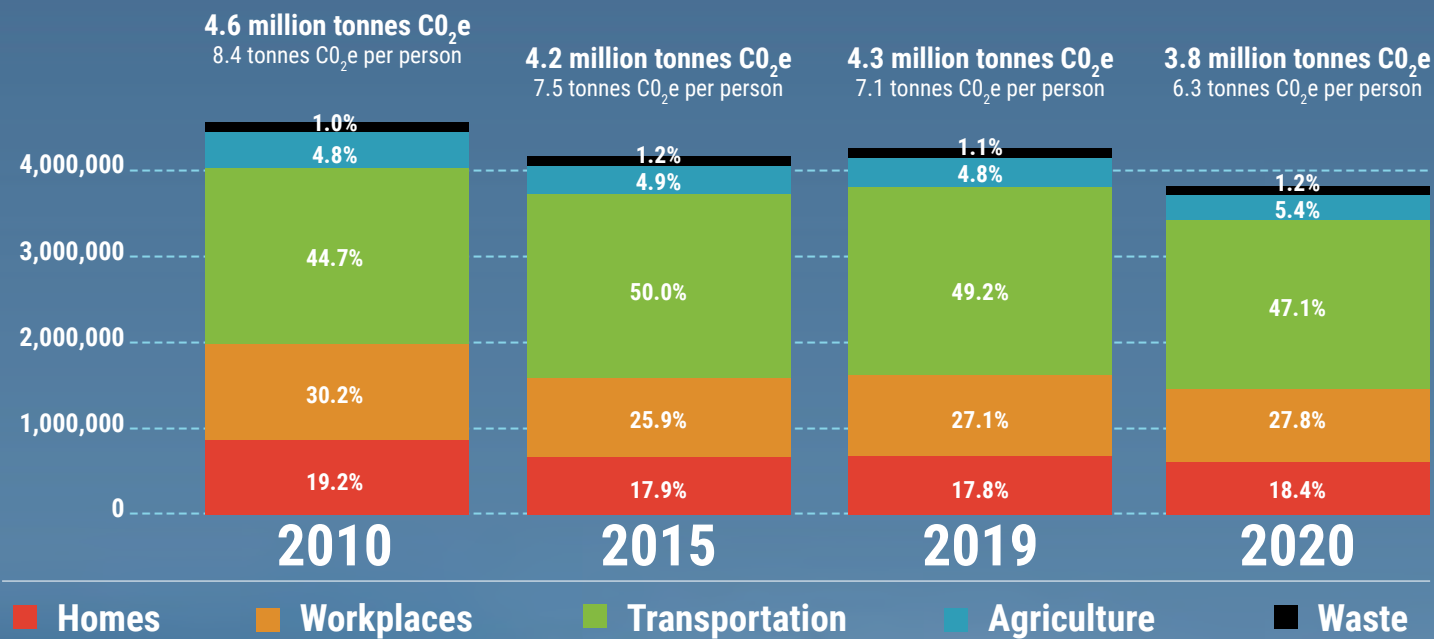
Two Types of Emissions

Per Capita Emissions

A calculation of the total of our community emissions divided by the total population as an indicator of emissions in relation to growth of our community.

Absolute Emissions

Our targets are based on absolute emissions, or the total GHG emissions at a given time (CO₂e)



COVID-19 & ITS EFFECTS ON THE CLIMATE CRISIS

Due to the COVID-19 pandemic, 2020 was not an average year and therefore not an accurate representation of our progress. We experienced a significant decrease of absolute emissions by 14.4% and per capita emissions of 6.3% as compared to the baseline. While this is positive for the atmosphere, it is not expected to be a sustained reduction of emissions. Our path forward to reaching our climate targets is one that is not only low carbon, but also equitable, prosperous and resilient. The COVID-19 crisis exploited existing inequities in our community and significant impacts to prosperity and wellbeing. So while we need to be achieving even more significant reductions, we must be prioritizing initiatives that build a stronger and more equitable community.

During this time we learned that in the face of existential crisis we can make rapid and transformational changes. We can use this as an opportunity to learn from the continued impacts of the pandemic on our community and how we respond to the existential crisis of climate change. At the time of writing this report we have yet to see if and how we have maintained emissions reductions in the years since. For example, many workplaces have shifted from full time to hybrid or remote working models.



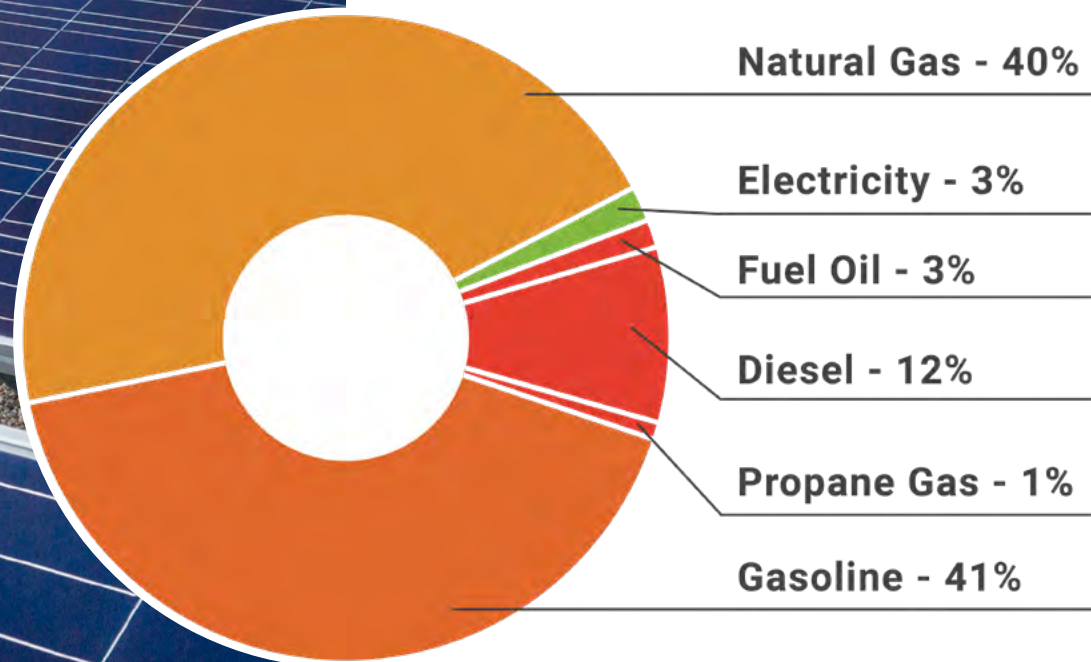
OUR ENERGY BREAKDOWN

Emissions Factor

The rate of emission per unit of activity (Intergovernmental Panel on Climate Change). For example the rate of CO₂e per kWh of electricity.

Our use of natural gas has increased 19% from 2010 to 2019. Gasoline has also gone up significantly from the baseline. We have seen a positive reduction in fuel oil use, with a decrease of 15.5 % since 2010. These energy sources have a high emissions factor compared to electricity and contribute to the increase in emissions since 2015. Though we will need a combination of many energy sources to continue to meet our energy demands, we must as a community focus on reducing our GHG emissions from energy sources to see significant progress towards our climate targets.

Percentage of emissions created by fuel type



More details on our energy composition can be found on [page 12](#).

THREE APPROACHES TO REDUCING GHG'S

- 1 ENERGY CONSERVATION**
 Use less energy and use it more efficiently
 Find ways to reduce energy consumption in all parts of the region including, reducing energy use by taking public transit or active transport. Additionally, by better insulating buildings, adjusting the heat settings at work and in your home, and installing energy efficient machinery or appliances.
- 2 FUEL SWITCHING**
 Use clean energy
 Electrification is an important part of our energy transition. In 2019, 94% of Ontario's electricity was generated using GHG emission free sources.
- 3 ENERGY GENERATION**
 Make local clean energy
 Renewable energy produced locally can provide many benefits for our community, including being reliable and affordable, improving our infrastructure, increasing local job opportunities and keeping more energy dollars in our community.

PROGRESS TOWARDS LOCAL INNOVATIVE FINANCING FOR ENERGY RETROFITS

In 2020, WR Community Energy partnered with local environmental charity, Reep Green Solutions, and the Region of Waterloo, to support a preliminary study on local innovative financing for energy retrofits. The goal was to develop local financing tools that support homeowners with the upfront costs of deep retrofits and renewable energy installations.

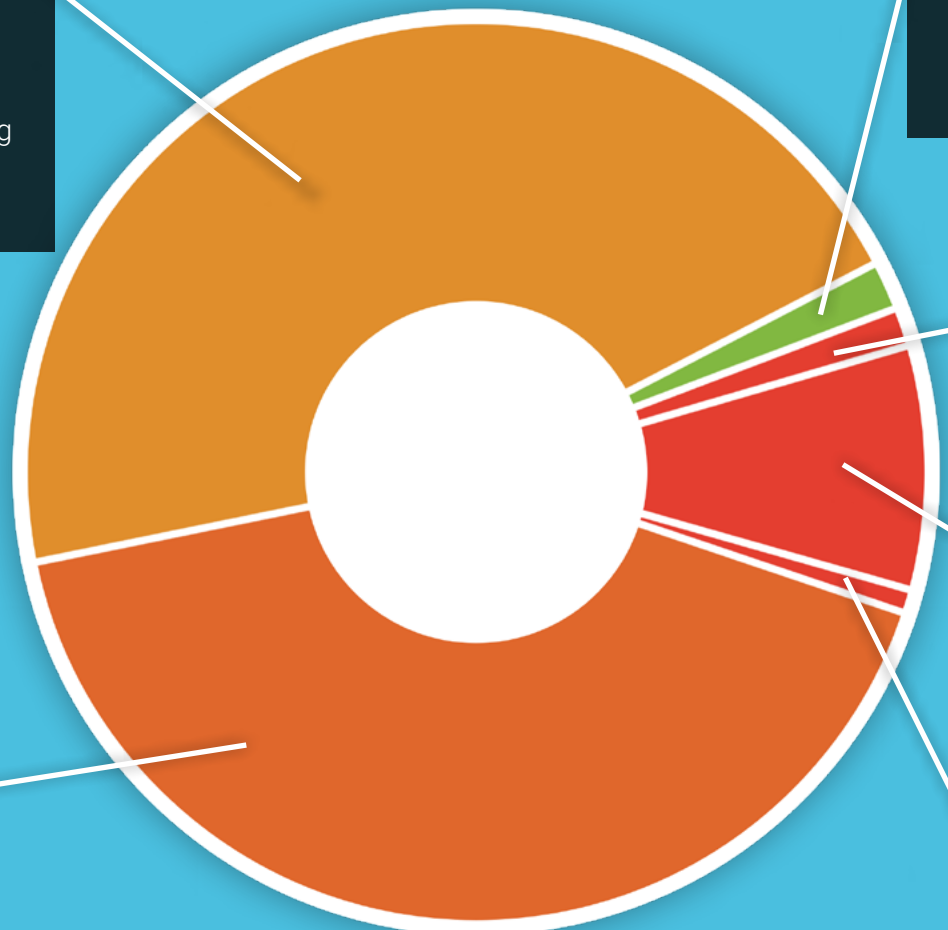
The newly developed collaboration – led by Reep – secured funding from the Federation of Canadian

Municipalities to design an energy efficiency financing program for Waterloo Region that would support homeowners in upgrading their homes to reduce carbon. Results of this work will provide a thorough understanding of the financing options and appropriateness for homeowners in Waterloo Region. An additional report by Reep Green Solutions, titled "Considerations of Equity in an Efficiency Financing Program", outlines how to build equity into a financing program.



SOURCES OF ENERGY IN OUR LIVES

Percentage of emissions created by fuel type



Natural Gas - 40%

Natural gas is a fossil fuel energy source that is a naturally occurring mixture of gasses, primarily consisting of methane gas.

Used for:

- Commercial, industrial and residential space heating and cooling
- Commercial, industrial and residential water heating
- Cooking both commercially and in some homes

Electricity - 3%

Electricity in Ontario is primarily generated by nuclear and hydroelectric power. As a result, it has the lowest emissions factor compared to other forms of energy. Other renewable energy sources, such as solar and wind also produce electricity in our province.

Used for:

- Powering machines and production equipment
- Running office equipment (computers)
- Indoor cooking, lighting, cleaning, and entertainment
- External lighting, alarm systems, and traffic lights
- Space heating

Fuel Oil - 3%

Fuel oil is the result of the distillation of petroleum. It can take the form of heavy fuel oil, furnace oil, gas oil, heating oils and diesel fuel.

Used for:

- Some commercial and residential heating and cooling
- Operating machines
- Material of everyday products & building materials (plastics, electronics, equipment)

Diesel (a type of fuel oil) - 12%

Diesel is a type of fuel oil and form of petroleum.

Used for:

- Powering heavy duty industrial and agricultural equipment
- Fuelling a portion of our cars and trucks

Propane Gas - 1%

Propane gas is another form of liquid petroleum gas and fossil fuel energy source.

Used for:

- Agricultural and industrial equipment
- Residential use (patio heaters, pool heaters, and as BBQ fuel)
- Generators

▲ Did you Know...

Buildings burn more gas during years with longer or colder winters. The larger or less insulated the building the more gas will be used. Having less efficient furnaces will also lead to increased gas use.

Gasoline - 41%

Gasoline is another fossil fuel derived petroleum liquid.

Used for:

- Primary fuel for movement of goods and people
- Combustion engine vehicles and trucks

Only 13% of all of the money (approximately \$4 billion annually) we spend on our energy sources stays in Waterloo Region. With more local sources of energy, such as renewables, ground source heat pumps, and district energy we could keep significant amounts of our energy dollars in our local economy. (2014 Statistic From [Community Energy Investment Strategy for Waterloo Region](#))

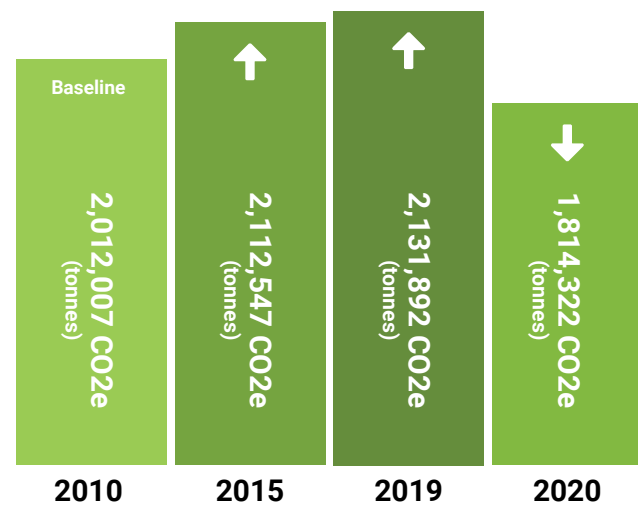


FOCUS AREA

TRANSPORTATION

The transportation sector still is the **largest emitting sector** of Waterloo Region's overall community GHG emissions at **47- 49%**. It remains a significant challenge to address in meeting our climate targets. We continue to see an increase in the number of passenger vehicles on the road and a return to larger sized, less efficient vehicles being purchased.

From 2019 to 2020 we see a significant decrease in emissions by **15%** from travel behaviour change as a result of the COVID-19 pandemic.



TOTAL TRANSPORTATION SECTOR EMISSIONS



BY THE NUMBERS

↓ **1,814,322**

CO2e (tonnes)

Total in emissions in 2020 from the Transportation Sector (down from 2,131,892 in 2019)

↓ **15%**

Estimated decrease in transportation GHG emissions in 2020 compared to 2019 due to travel behaviour changes as a result of the COVID-19 pandemic during this period.

↑ **32%**

Increase in the total number of registered vehicles in the Region in 2019 from 2010.

↑ **62%**

Increase in the number of passenger light trucks.

Resulting in a 32% increase in CO2e emissions.

↑ **11%**

Increase in the number of passenger cars.

Offset by increased fuel efficiency and reduced travel per vehicle



A concerning trend that emerged was an approximately 62% increase in the number of passenger light trucks from 2010 to 2019, compared to an approximately 11% increase in passenger cars. This substantial increase in passenger light trucks suggests a trend that our community is back to consumption behaviours of purchasing bigger and less efficient vehicles for personal passenger use. The decrease in passenger car emissions is likely due to improvements in fuel economy. Electric vehicle (EV) uptake is still an important reduction effort as there are significantly less emissions than a combustion engine.

The transportation sector as a whole experienced a 6% increase in emissions (tonnes) in 2019 compared to the 2010 baseline. Due to the restrictions of the COVID-19 pandemic that significantly reduced non-essential travel in the region in 2020, the Transportation sector decreased by 9.8% in 2020. Without the halt of travel in 2020, we would not have reached our goals based on the trajectory from 2019 data.

Did you Know...

The uptake in electric vehicles (EVs) included over 2,700 EVs on the road by 2020 which greatly surpassed our goal of 1000 targeted in our first climate action plan.

The important takeaway for our community is that we need to be spending our efforts on making transformational changes to the ways we move goods and people. Planning smarter communities, prioritizing transit and active transportation infrastructure in combination with increase zero emissions vehicles can help us achieve this transformation.

The TransformWR strategy outlines actions we can implement going forward under Call to Action 1 "Transform The Ways We Move" to further accelerate emission reductions.

LED STREET LIGHT RETROFITS

Since the first climate action plan all Region of Waterloo municipalities converted their streetlights to energy efficient LED fixtures. Approximately 50,000 streetlights have been converted region-wide with millions in annual electrical cost and maintenance savings going forward and 80-85% reduction in GHG emissions.

Please see appendix A for details on all the municipalities' recorded efforts on these actions.



REGION OF WATERLOO'S TRANSPORTATION MASTER PLAN

The Region of Waterloo's Transportation Master Plan (TMP) was completed in 2018 and included policy improvements and updated plans for active transportation and high-order transit improvements. Additionally,

an education campaign was launched to the general public and Regional staff to raise awareness of the key recommendations. The recommendations of the TMP are being used to guide designs and policy updates since the council approval of the TMP in June 2018.

Since adoption of the TMP, many of the action items have been completed including a number of active transportation upgrades (e.g. bike lanes, multi-use pathways, sidewalks, etc.) and transit planning initiatives (e.g. ION Stage 2 planning; Cambridge GO Study).



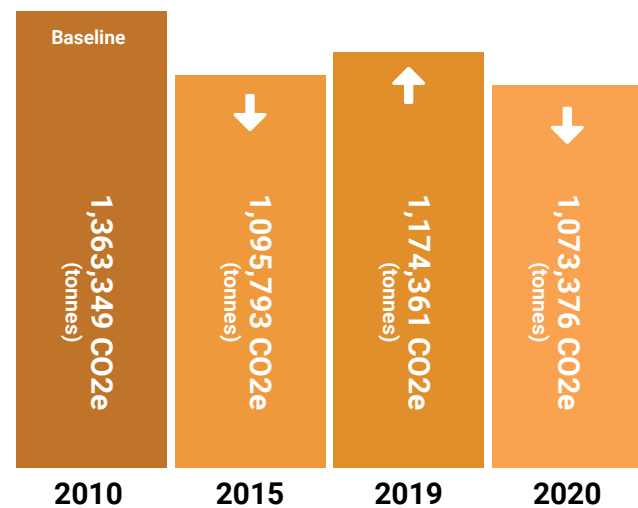


FOCUS AREA

WORKPLACES

The workplaces sector focused on emissions of industrial, commercial and institutional industries. This remains to be our **second largest source of emissions** in our community at **27%**.

From 2019 to 2020 we see a **decrease of 8%** in this sector. The COVID-19 pandemic required many employees across the region to work from home, resulting in reduced building occupancy and energy demands. Additionally, in the 2015 GHG inventory we found the impacts of the removal of coal-fired power plants from Ontario's electricity generation mix significantly aided the reduction of building emissions and remains a significant contributing factor for the reductions in 2020.



TOTAL WORKPLACES SECTOR EMISSIONS



BY THE NUMBERS

2010-2020

↓ **21.3%**

In 2020, the Workplaces sector decreased workplace/ICI related emissions by 21.27% in 2020 compared to 2010.

2019-2020

↓ **8%**

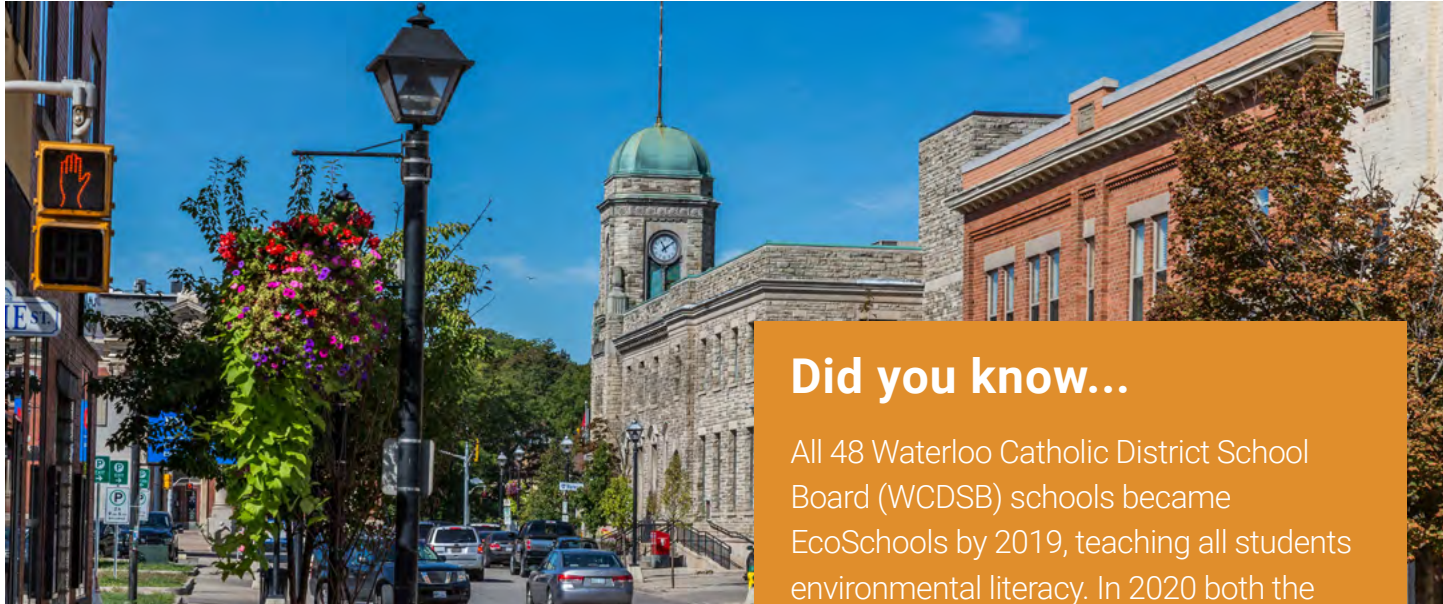
Estimated decrease in overall total Workplaces fuel use CO2e emissions in the year 2020 compared to 2019

2010-2019

↓ **13.9%**

Estimated decrease in overall total Workplaces fuel use CO2e emissions in the year 2019 compared to 2010





Did you know...

All 48 Waterloo Catholic District School Board (WCDSB) schools became EcoSchools by 2019, teaching all students environmental literacy. In 2020 both the WCDSB and Waterloo Region District School Board set a 20% emissions reduction target by 2029.

Behaviour changes during the COVID-19 pandemic resulted in a decrease of emissions from the ICI sector. Many people were required to work from home and eliminate or reduce non-essential trips to their workplace. This significant behavioural shift would have impacted the energy consumption of many workplace buildings as there would have been substantially less occupancy during this time, reducing the energy demands of the buildings.

TransformWR calls on us to prioritize energy efficiency, conservation, and fuel switching while making transformative changes to the way we construct and operate our commercial buildings. We have many opportunities moving forward as to how we build and operate our spaces by taking advantage of deep retrofits of our ICI buildings including the shift to net zero buildings. This will require the commitment and collaboration of

our community, organizations, ICI sector leaders and municipal leaders to push towards the transformational changes as outlined in the actions in the TransformWR strategy.

Beyond Our Community

The impact of closing coal fired electricity generation plants and maintaining a clean electricity grid, allows for the continued reduction of emissions despite increasing electrical consumption.

The TransformWR strategy outlines actions we can implement going forward under Call to Action 2 "Transform The Ways We Build and Operate Our Spaces" to further accelerate emission reductions.

PROGRESS ON MUNICIPAL CORPORATE EMISSIONS

Our municipalities have made substantial progress in their individual Corporate GHG reductions. Some examples include the City of Kitchener's Corporate GHG Reduction Initiatives, where in 2019 council approved the Corporate Climate Action plan of an 8% absolute GHG reduction by 2026 from 2016 levels. The corporate greenhouse gas baseline emissions is 10,397 tCO₂e (2016). In 2020, the corporate emissions reduced 20% from the 2016 level.

The City of Cambridge GHG Reduction / Energy Management Plan (2009-2019) outlined how the City would reduce emissions by 6% by 2019 from a 2009 baseline.

The City recorded a 17% reduction of emissions and was acknowledged by FCM as having achieved Milestone 5 of the FCM Partners for Climate Protection Program. [The 2020 GHG Reduction/ Energy Management Plan](#) proposes to reduce emissions by 50% below 2010 baseline levels by 2030 and 80% by 2050.

The City of Waterloo's Corporate GHG Reduction Initiatives included the council approval in 2020 of the proposed terms of reference for the Corporate Climate Action Plan (CorCAP). The CorCAP outlines a 50% reduction target by 2030 and looks at a holistic approach including physical measures, education, behavioral changes and policy changes.

ACTION OWNER

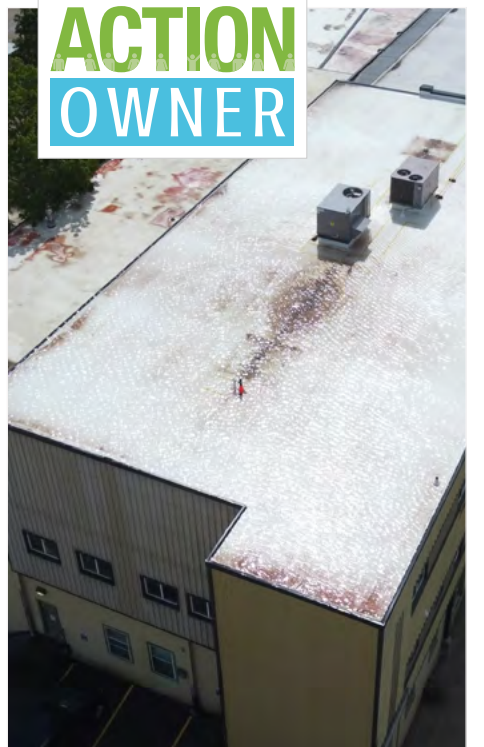


AFFORDABLE SMART BLUE ROOFS PROJECT

Enviro-Stewards is a local environmental consultant that installed the region's first Affordable Smart Blue Roof on their head office in Elmira. A blue roof is a type of green infrastructure that is built on the top of flat-roofed buildings. These buildings are common in the industrial, commercial and institutional sector. A smart blue roof collects storm water through a pond system that temporarily

stores and gradually releases the water, offering a way to conserve water and prevent water related damage. This new installation helps to keep the building cool during warm weather, reducing the need for air conditioning. The water can also be treated and stored in a tank for reuse in the toilets. The project highlights a holistic approach to cost-effective and practical solutions to environmental challenges.

ACTION OWNER



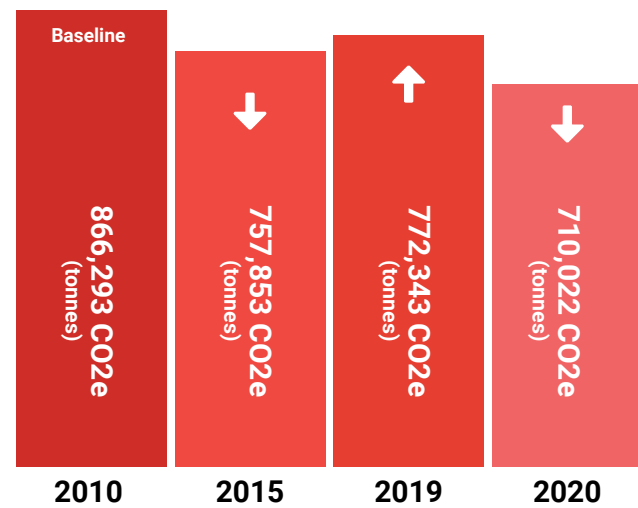


FOCUS AREA

HOMES

Our homes make up the **third largest sector** for emissions in our community at **17-18%** of total emissions.

Waterloo Region has continued to grow with a total of **12% population increase since 2010**. This includes the addition of 15,300 homes between 2015-2020, and an overall addition of **28,100 new households** since 2010. Since 2010 we have seen a 10.9% reduction of emissions in this sector and more significantly an 18.1% reduction in 2020. Data shows a **7.4% increase in residential electricity consumption** in 2020 from 2019, likely from increased demand as more people spent time at home during the pandemic.



TOTAL RESIDENTIAL SECTOR EMISSIONS



BY THE NUMBERS

↓ **10.9%**

reduction in residential sector related emissions between 2010-2019

↑ **12%**

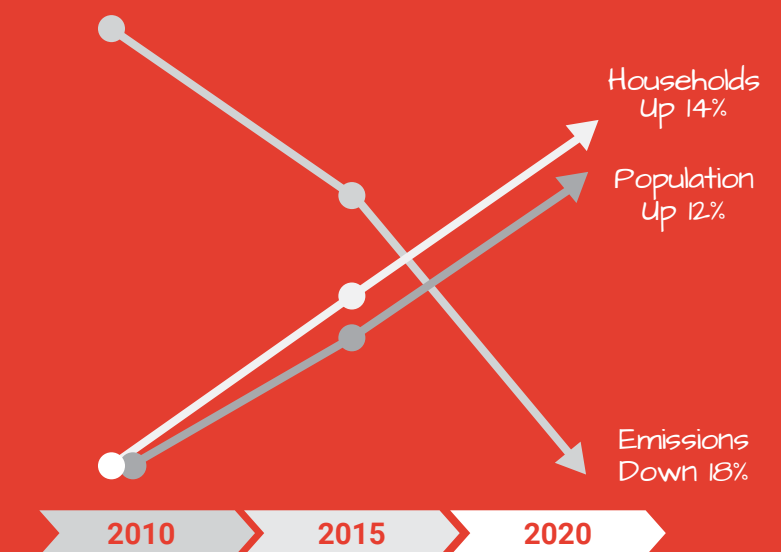
approximate population increase since 2010. We saw an approximate 6.4% increase in population in 2020 from the last inventory in 2015

↑ **222,300**

number of households in 2020 up from 219,090 in 2019 and an increase of 14% since 2010

More people and households, less emissions

From 2010 to 2020 our region grew by 12% in population and added 14% more households. Meanwhile residential emissions decreased by 18%. This highlights the importance of energy efficiency as our community continues to grow.





An increase in residential electricity consumption from 2019 to 2020 could be in part influenced by the change of lifestyle behaviours resulting from the COVID-19 pandemic. With several historically highly occupied commercial, ICI and workplace buildings forced to close or reduce occupancy during the COVID-19 Pandemic, many people were spending more time at home. This additional time spent inside our homes resulted in increased energy consumption during the day.

In 2020 there was a 9.5% decrease in residential natural gas consumption from 2019. This likely resulted from 9% fewer heating degree days in 2020 compared to 2019. So although the reduction is promising, it is important to remember that this does not necessarily indicate a trend based on the variability of heating degree days that fluctuate year to year.

Ultimately the largest source of emissions from homes still comes from natural gas use as it makes up about 88% of the emissions from homes in 2020 compared to 80% in 2010. This poses a significant opportunity for fuel switching from natural gas to electricity by conducting retrofits such as switching to a heat pump for heating and cooling.

Beyond Our Community

Similarly to the Workplaces/ICI focus area the impact of the coal fired electricity generation closure of coal plants would have continued to impact the reduction of electricity derived emissions despite the increase in consumption. Changes to Ontario's energy conservation management programs and lack of incentives could have had an impact on the energy consumption at home between 2015 and 2020 in regards to conservation measures.

The TransformWR strategy outlines actions we can implement going forward under Call to Action 2 "Transform The Ways We Build and Operate Our Spaces" to further accelerate emission reductions.

HOME ENERGY INCENTIVES & ENERGUIDE EVALUATIONS

Home energy efficiency is one of the most important changes we can make to tackle our own carbon emissions and address climate change in our community, as homes account for 18% of greenhouse gas emissions in Waterloo Region. EnerGuide Home Energy Evaluations help homeowners make their homes more energy efficient. In 2016, the

Home Reno Rebate from Union Gas, in partnership with the Government of Ontario and Save on Energy, led to a surge in interest in the program. All homeowners could be eligible for up to \$5,000 in renovation rebates. After the funding ended in 2018, Enbridge and Union Gas merged and offered incentives for their customers under the program name Enbridge's Home Efficiency Rebate.

At the end of 2020, The Government of Canada announced the [Greener Homes Grant](#) for all homeowners with a 2021 launch date.



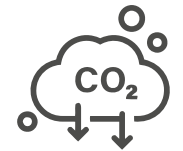
PROGRAM HIGHLIGHTS

based on NRCan data for Waterloo Region between 2017-2020



10,366 homes

completed energy efficiency upgrades



58,533 tonnes

of greenhouse gas emissions reductions

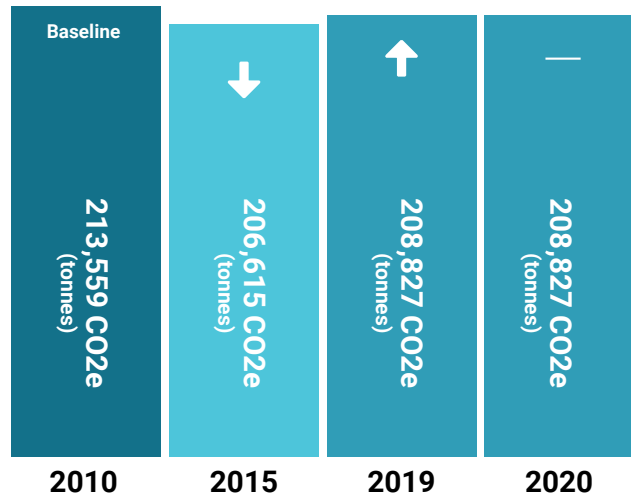


FOCUS AREA

AGRICULTURE

Agriculture sector emissions have remained around **4.8%** of our community's emissions. In 2019-2020, we saw a **2.2% reduction** in agriculture sector related emissions from the 2010 baseline year. This is a slight increase from 2015 by 1.1%.

Emissions data for this inventory comes from reported heads of livestock and manure management in Waterloo Region. Manure to bio-energy remains an opportunity to reduce emissions in this sector.



TOTAL AGRICULTURE SECTOR EMISSIONS

BY THE NUMBERS

↓ **2.2%**

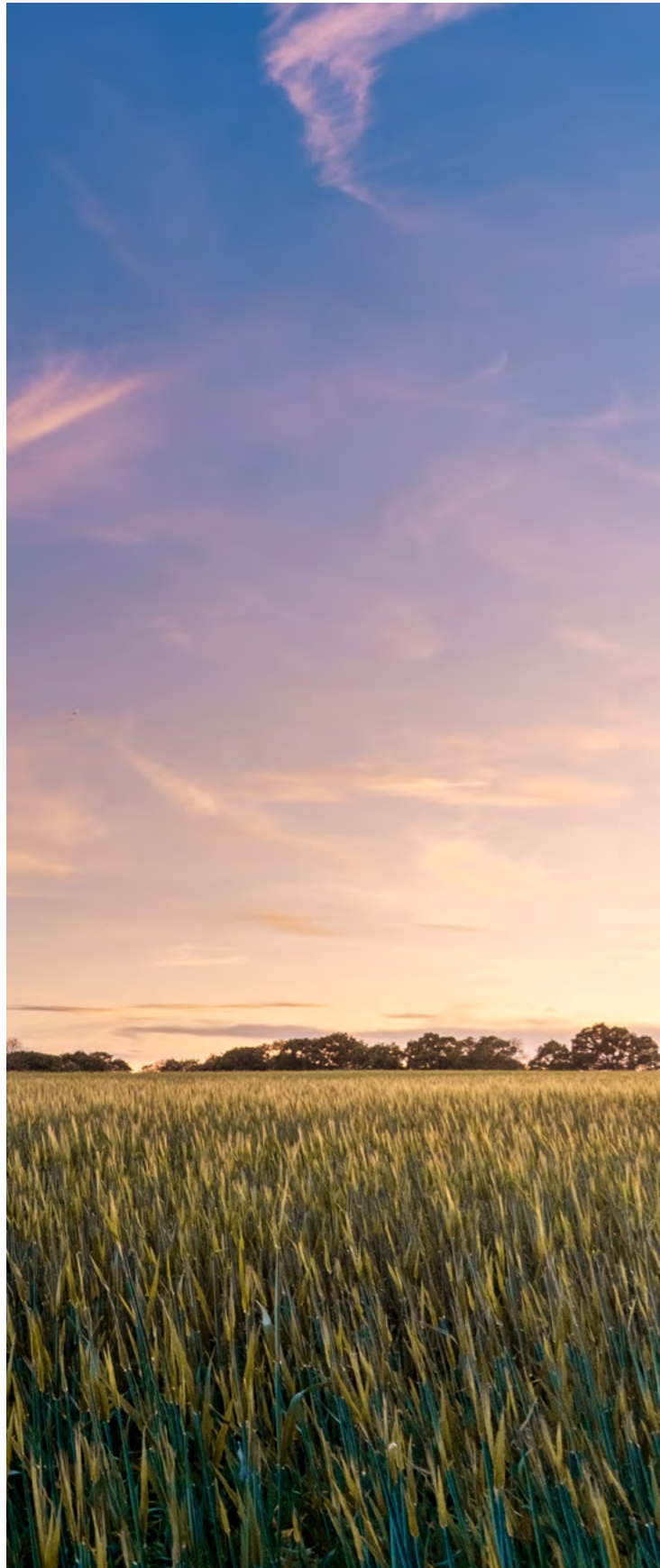
reduction in agricultural sector related emissions between 2010-2019



A 2.2% reduction in agriculture sector related emissions is not surprising as our agricultural production regionally has decreased as land use has changed in the last decade.

As our population continues to grow we need to prioritize making a thriving local food system that focuses on local farming, production and processing that meets our community's needs but also is sustainable. We continue to understand from our lessons learned in our last progress report, implementing livestock manure management and/or exploring opportunities to use waste as a bioenergy resource are methods of reducing GHGs from the agricultural sector that would contribute to our reduction targets without diminishing our precious farmland.

The TransformWR strategy outlines actions we can implement going forward under Call to Action 3 "Transform The Ways We Produce, Consume, and Waste" to further accelerate emission reductions.



COMMUNITY SUPPORTED AGRICULTURE (CSA) DEMAND INCREASED DURING PANDEMIC



In 2020 CSA's saw a surge in demand for memberships. Community Supported Agriculture is a farm business that sells a share (or membership) for the 18-20 week growing season in advance. The purchaser receives weekly or bi-weekly produce boxes of the planted crops as they mature throughout the season from the farm.

Many CSA farms sold out or exceeded the number of memberships that they had anticipated for the 2020 growing season. Much of the increase in demand can be attributed to COVID-19 and increasing instability and food shortages.

Community shared agriculture is a business model that supports reduced emissions from the transportation of food from outside the region and supports local farmers who adopt this business model. Risk of crop failure is shared with the consumer but in return the opportunity to have direct access to fresh locally grown produce is gained.

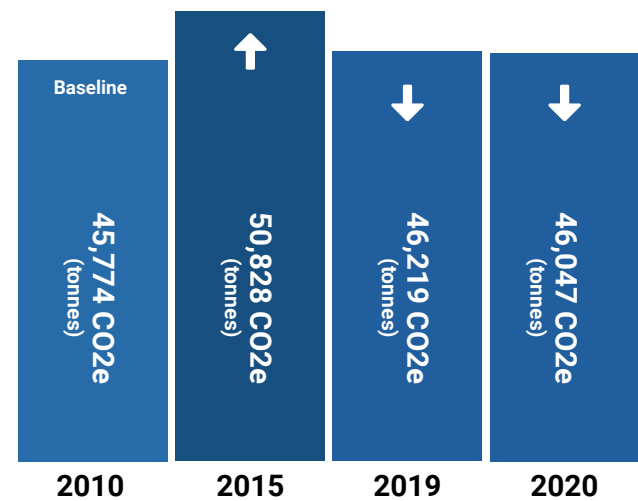


FOCUS AREA

WASTE

Emissions from landfill waste remain at **1-1.2%** of our community emissions. Emissions are captured in the form of **methane** at the landfill, which is a potent GHG that has **over 25 times the global warming potential** as carbon dioxide (CO₂). Methane emissions are a product of previously landfilled organics, and cannot be reduced. Keeping new organic material out of the landfill will stop emissions from increasing.

Since our community will continue to grow and increase waste demands, the amount of waste related emissions are not projected to significantly decrease from the 2010 baseline.



TOTAL WASTE SECTOR EMISSIONS



BY THE NUMBERS

↑ **0.6%**

increase in waste sector related emissions between 2010-2020



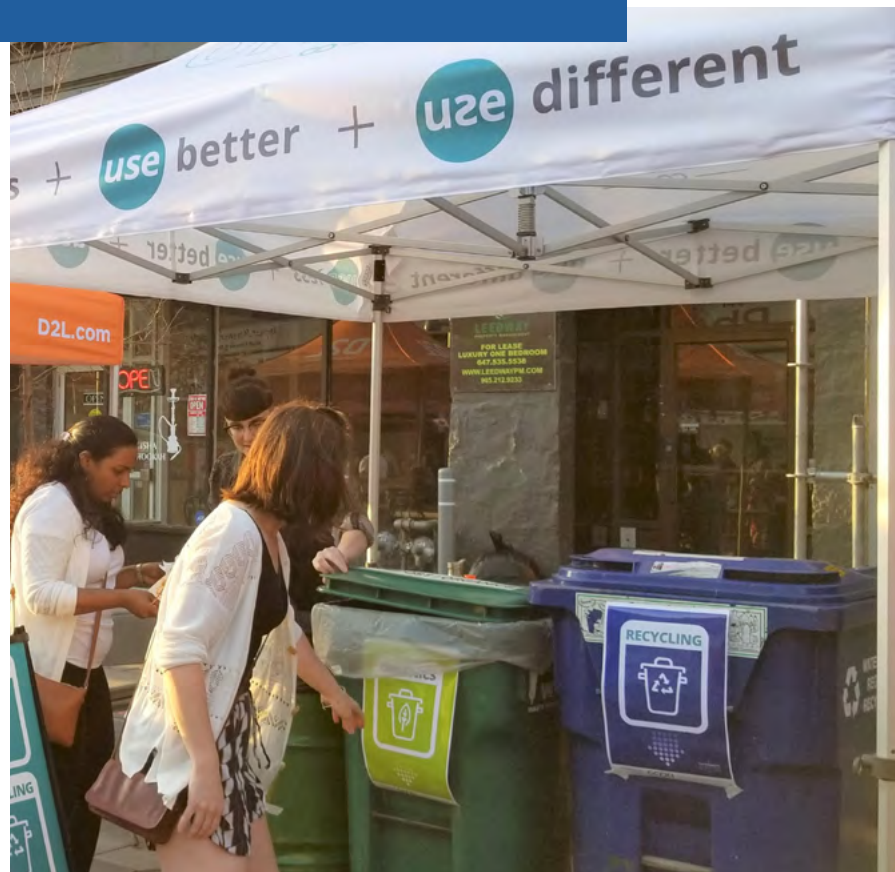
Emissions from waste are captured in the form of methane, which is a potent GHG that has over 25 times the global warming potential as carbon dioxide (CO₂). Methane is produced from waste when organic materials decompose in an environment without oxygen, such as in a landfill. When the same organic materials decompose in an oxygenated environment, such as a backyard composter or the municipal organics digester, methane gas is not produced. This is why it is so important that we compost properly and have the right infrastructure to do so.

Our inventory data only accounts for the emissions from local public landfills, and only includes waste that is directly from our Regional residential waste collection. This means that commercial or private waste collection is not represented in this data. Since our community will continue to grow and increase waste demands, the amount of waste related emissions will not significantly decrease from the 2010 baseline. Therefore we should be maintaining the same level of methane emissions as we had in 2010 as per our targets from our community's first climate action plan in 2013. We need to focus on making sure that organic material does not make it to our landfills, but instead is properly composted. We can maintain this by properly optimizing the use of the existing waste management infrastructure in the region, expanding diversion programs, wasting less, using less and utilizing opportunities for more energy capture.



Did you Know...

Between 4,000-6,000 houses in Waterloo Region are provided electricity each year by gas captured from the Waterloo landfill gas utilization system?



DOWNTOWN KITCHENER WASTE DIVERSION PILOT

The Downtown Kitchener BIA piloted a waste diversion program with restaurants in 2019 with support from Sustainable Waterloo Region. It was the first of its kind in Ontario and perhaps Canada! This pilot involved the Working Center's Job cafe collecting organic waste generated by these businesses and Sustainable Waterloo Region providing the ongoing training and waste audits. This also created job opportunities for at-risk populations. The organic waste was then transferred by RTC Bins to Bio-En Power Inc.'s processing plant in Elmira and converted into electricity through anaerobic digestion.

Participants in the BIA's pilot project included Square, Starbucks, THEMUSEUM, Terminal, Smile io, La Cucina, McCabe's, Pure JBK, Bobby O'Brien's, Matter of Taste, Legacy Greens, Mark's Caribbean Kitchen, Living Fresh, Full Circle Foods, Grand Trunk Saloon/ Grand Surf Lounge, and Café Pyrus. The project was later put on hiatus due to the COVID-19 pandemic.

PROGRAM HIGHLIGHTS



83.83 tonnes
diverted waste from landfill



19 tonnes CO₂e
diverted emissions from landfills



36.59 homes
powered by diverted waste and converting to energy using an anaerobic digester



THE ROAD AHEAD

Since 2015 we have continued to see an upward trajectory on our community's carbon emissions. In 2019 we maintained some of the emissions reductions from the 2010 baseline year with a 3.7% decrease. 2020 was not an average year, as we saw a decrease of emissions 14.4% below baseline levels. We are encouraged to see that from 2010 to 2020 there has been a steady decrease in per capita carbon emissions, but still have much to do in decreasing our total emissions as a community. Based on the outcomes from 2019 emissions it is unlikely that we would have made our 6% reduction target in 2020 without the unprecedented and drastic effects of the COVID-19 pandemic.

Throughout the pandemic we have come together as a community and made transformational changes in the face of an existential crisis. We can learn from this experience as we move forward and accelerate the decarbonization of our community in the face of the climate crisis as well.

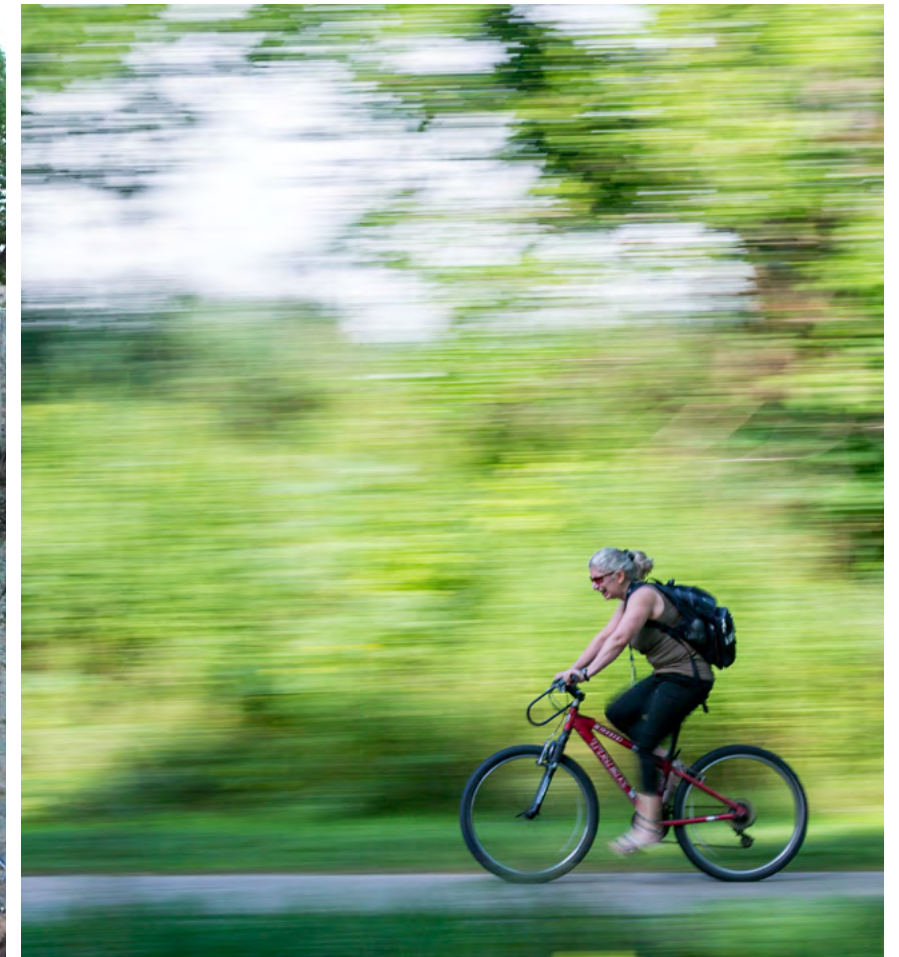
A few key takeaways from this re-inventory:

- Since 2010 **transportation emissions remain the largest contributor of emissions** and continue to increase despite increased fuel efficiency. Changing the ways we move goods and people is imperative to reducing our community's GHG emissions.
- **Fuel switching is likely our biggest opportunity for transformational change** and impacts across all sectors. We can achieve significant reductions despite population growth by reducing energy consumption, switching to lower carbon energy sources and generating electricity locally.
- There have been **many promising initiatives** that we are only beginning to see the GHG reduction benefits of. We are encouraged by all the stories throughout this report and many more that we were not able to capture.

As a community we have adopted ambitious targets of 50% emissions reductions by 2030; and 80% by 2050.

Our progress between 2010 and 2020 underscores the necessity of transformational changes over incremental ones.

With this report, we are closing the chapter on our first community climate action plan. Our focus now shifts as a community to the actions outlined in the TransformWR strategy. In the next GHG re-inventory, we will be measuring progress to the 2030 target of a 50% emissions reduction below 2010 levels. We can meet these targets if we prioritize significant climate action efforts across all sectors. Every municipality, business, organization and individual in our community has a role to play in our success.





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APPENDIX A: FINAL UPDATE TO KEY ACTIONS IN OUR COMMUNITY CLIMATE ACTION PLAN

Action Owners

Action Owners are organizations that are implementing or investigating actions that reduce community greenhouse gas emissions. ClimateActionWR monitors and supports the progress of actions through regular communication and meetings with action owners.

ITERATIVE ASSESSMENT MODEL

ClimateActionWR monitors local initiatives and uses an iterative assessment model to determine where support is required. Initiatives are identified as either:

- not implemented;
- further development required;
- under consideration;
- in progress; or
- Complete

Initiatives that fall within the “in progress” category are further classified based on the level of support they require from ClimateActionWR. Actions that are self-sustaining and require no to minimal support are considered to be “in progress – thriving”. Actions that require additional support to reach their estimated GHG reduction potential are “in progress – support required”.

STATUS OF ACTIONS

The following table (Appendix A) provides an update on the progress and status of several key actions, opportunities and further considerations originally identified in our 2013 community CAP.

Iterative Assessment Status	Action Name & Description	Partners Involved	Financing Mechanisms	Updated Status	Updated Impacts & Benefits
Complete	<p>Regional Electric Vehicle Charging Network Planning: Support consumer adoption of 1,000 electric vehicles across the region (e.g. through the installation of public charging stations, education & awareness, etc.).</p>	Various public, private and not-for-profit organizations as well as informal community groups	<p>EVs: support for purchases through Ontario's EV Incentive programs.</p> <p>Charging infrastructure: Public and private sector organizations, EVCO program</p> <p>Region of Waterloo: Provided approx. \$70k in funding between 2010 and 2015 for EV charging infrastructure through its Sustainability and Energy budgets</p>	<p>1000 electric vehicles locally, which was exceeded in 2018 (according to Sustainable Waterloo Region's 2020 annual report). By 2020, SWR reports there were 2,741 local EVs in 2020.</p> <p>More broadly, the work to support the transition to EVs across the community is ongoing.</p> <p>As a municipality, the Region of Waterloo has partnered with several townships and cities, as well as Natural Resources Canada, to install publicly available Level 2 charging stations serving 46 parking spaces at municipally-owned facilities across Waterloo Region.</p> <p>Other actors are working on this as well. In particular, some cities have also included EV charging station requirements in their zoning bylaws. ChargeWR (now DriveZero) at Sustainable Waterloo Region continues to promote this work. The Waterloo Region Electric Vehicle Owners' Association (WREVA) has been very active in public education, and runs test drive events for community members to try out EVs.</p>	No Update Available

Complete	Regional Transportation Master Plan (RTMP): Projected shifts in transportation modes (i.e. decrease in SOV trips) as a result of the Regional Transportation Master Plan and associated policy, programming, and infrastructure (e.g. education outreach, expanded bus service, rapid transit, more bike lanes and connected communities designed for alternative transportation modes, etc.)	Region of Waterloo - Grand River Transit	Region of Waterloo: Approx. \$300 M including LRT construction, increasing transit use in Cambridge and Active Transportation Master Planning (improving trails bike lanes, pedestrian charter etc.) funded through property tax revenues, development charges, and other mechanisms	<p>Development and release of the 2018 TMP is 100% complete, including policy improvements and updated plans for active transportation and high-order transit improvements.</p> <ul style="list-style-type: none"> • Recommendations of the 2018 Transportation Master Plan (Moving Forward) were approved by Regional Council on June 27, 2018. • All TMP reports were finalized in late 2018 / early 2019 and published for public viewing in August 2019. • An education campaign was launched to the general public and Regional staff to raise awareness of the key recommendations of the final TMP. <p>Since adoption of the TMP, many of the action items have been completed including a number of active transportation upgrades (e.g. bike lanes, multi-use pathways, sidewalks, etc.) and transit planning initiatives (e.g. ION Stage 2 planning; Cambridge GO Study).</p>	No Update Available
In Progress- Support Required	Region-wide Anti-Idling Campaign/Bylaw: Projected impacts from a region-wide anti-idling campaign or by-	Region of Waterloo, area municipalities	N/A	Since 2015 there have been bylaws established and expanded in many of the area municipalities but not standardized Region-wide	No Update Available

	law. Goal: to reduce average idling time from 7 minutes to 3 minutes per day.				
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<p>In Progress- Thriving</p>	<p>Community Bike Share System: Community Access Bikeshare is building on a successful pilot program in 2011, The Working Centre aims to further expand and test a bike share program with 100 bikes and 10 distribution stations. It's estimated that the program will engage 200 members in the first year.</p>	<p>The Working Centre, Community Access Bikeshare (CAB)</p>	<p>Membership fees and corporate sponsorship fees. In-kind donations of storage space.</p> <p>Region of Waterloo provided CAB with \$15k for expansion through the Community Sustainability Fund.</p>	<p>In 2017 14 stations were in operation with approximately 80 bikes and a total of 105 members.</p> <p>The Working Centre announced in January 2018 that they would no longer be operating Community Access Bikeshare. To not have a break in bike share service, the municipalities and the Region worked together with Dropbike, a private bike share provider to launch a free pilot. The pilot was intended to start during the 2018 riding season, but was postponed to 2019.</p> <p>The Region and municipalities received funding through the Federation of Canadian Municipalities' Green Municipal Fund to retain the services of a consultant to determine the minimum requirements for an expanded system to ensure that bike sharing is integrated with transit and adequately serves residents of the Waterloo Region.</p> <p>Consultants from Alta Planning + Design completed the Shared Micro Mobility Feasibility Study in spring 2020.</p>	<p>No Update Available</p>
<p>In Progress- Thriving</p>	<p>LED Streetlight Retrofit: Conversion of streetlights to energy-</p>	<p>Region of Waterloo, City</p>	<p>Capital funding through Municipal</p>	<p>The Region of Waterloo upgraded 7,689 fixtures by the year 2017.</p>	<p>The Region of Waterloo: The Region upgraded</p>

	<p>efficient LED fixtures.</p>	<p>of Cambridge, City of Kitchener, City of Waterloo</p>	<p>debentures, with the support of LDC incentives to lower total cost</p>	<p>The City of Cambridge retrofitted 10,000 fixtures.</p> <p>In 2017 The City of Kitchener's 15,636 cobra head street lights were converted from HPS to LED, along with the build-out of the City's adaptive smart network. Converting the City's 2,700 decorative post-top streetlights to new LED lights, and incorporating them into the adaptive network was approved by Council in 2020, with project planning and procurement in 2021.</p> <p>In late 2019–2020 the City of Waterloo replaced 120 high-pressure sodium (HPS) post-top street light fixtures and poles with new green LED cobra head luminaires and poles and updated the associated streetlight wiring.</p>	<p>7,689 street lighting fixtures resulting in electricity and cost savings at 2.7million kwh and \$605,000 annually. Based on Ontario's electricity emissions factor, this is expected to save 81t CO₂e in electricity emissions annually on regional roads.</p> <p>City of Cambridge: The City Cambridge's 10,000 HPS street lights comprised 11% of total GHG emissions in 2009. In 2019, the City's LED street lights comprise 2% of the City's GHG emissions. The 828 tonnes associated with street lights in 2009 have been reduced to 134 tonnes in 2019 (i.e. 84% reduction). This significant reduction also results in continued substantial cost-savings.</p> <p>City of Kitchener: It is estimated that 887,343 annual kilowatts will be saved through</p>
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					<p>converting the existing ornamental post-top lighting portfolio to LED representing a 62% energy reduction. This results in approximately \$177,468 in annual energy savings. Greenhouse Gas emissions from the City's outdoor lighting decreased 60% between 2016 and 2018. This is primarily the result of a \$6.6 million project to convert 15,000 streetlights to LED, with additional capacity for a smart grid, controls and dimmers. With consumption reduced by 5,300,000 kWh and annual cost savings of \$1.2 million, a payback period of 5 years and annual GHG reduction of 160 tCO₂e can be achieved.</p>
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<p>In Progress- Thriving</p>	<p>Local Car Share System: Expand privately-operated shared vehicle systems, such as Community CarShare, in order to provide alternatives/ supplements to personal vehicle ownership. Expansion could be facilitated by integrating car share-specific parking into the development review process, developing "Car share anywhere agreements", and providing car share parking in public facilities and on-street.</p>	<p>Community CarShare, various private MUSH sector stakeholders GM's Maven</p>	<p>Co-operative membership structure with membership fees Region of Waterloo provided \$15k through the former Community Sustainability Fund towards the purchase of an EV for their fleet.</p>	<p>No Update Available</p>	<p>No Update Available</p>
<p>In Progress- Thriving</p>	<p>Employer Commuting Outreach: Recognizing the significant influence that employers play in shaping employee travel patterns, TravelWise was established as a long-term program with</p>	<p>Region of Waterloo & Sustainable Waterloo Region's TravelWise Program</p>	<p>Membership fees, grant funding and operating funding from the Region of Waterloo</p>	<p>Permanence/Security</p> <ul style="list-style-type: none"> Sustainable Waterloo Region's contract with the Region of Waterloo to run the TravelWise program was renewed until the end of Q1 2022 <p>Changes in Services:</p> <ul style="list-style-type: none"> Cambridge Pilot project to offer free two-year 	<p>Membership (Before the pandemic):</p> <ul style="list-style-type: none"> 50 Member Organizations 36,000 employees in the Waterloo Region access the TravelWise program (12% of

	<p>measurable impact across member organizations to reduce SOV commuting.</p>			<p>membership through Region's Transit Supportive Strategy</p> <ul style="list-style-type: none"> • Corporate Transit Pass was integrated into the EasyGO fare card program and modernized • Launch of the ION LRT in 2019 (Corporate Transit Pass works on the entire GRT system which includes the LRT) • Introduction of Transit Showcase – hosted Corporate Transit Pass Photo Days so employees could request their fare card on demand with TravelWise staff • Reinvented carpool month and created WinterWise, a campaign to reach more commuters focused on various sustainable modes of winter commuting <p>Accomplishments:</p> <ul style="list-style-type: none"> • Internationally recognized with the Outstanding TMA Award from the Association for Commuter Transportation at the ACT National Awards. 	<p>the local workforce)</p> <p>(As of October 2021):</p> <ul style="list-style-type: none"> • 36 Member Organizations • 30,000+ employees in the Waterloo Region access the TravelWise program (10% of the local workforce) <p>GoTravelWise.ca: As of October 2021*:</p> <ul style="list-style-type: none"> • 6,948 users • 25,232 trip searches • 2,420 carpool messages • 106,266 trips logged • 100,000 alternative trips logged • 844,974 km of alternative trips logged • 140.4 tonnes of CO2 reduced • 11 million calories burned • \$0.3 million saved
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					*Note: Carpool Matching Platform suspended during COVID-19 pandemic.
In Progress- Thriving	<p>Maximum Vehicle Parking & Minimum Bicycle Parking Requirements in Zoning By-laws: Revise zoning standards to include maximum parking requirements in areas that are well serviced by transit, to prevent over-supply of parking in transit oriented areas. Amend zoning by-laws to address minimum bicycle parking requirements, including short-term visitor, and longer-term, secure resident and employee bicycle parking infrastructure.</p>	<p>City of Cambridge, City of Kitchener, City of Waterloo</p>	N/A	<p>City of Cambridge: As of 2021, the City of Cambridge has completed the final draft of the Zoning by-law 150-85.</p> <p>The draft by-law includes special core area parking standards:</p> <ul style="list-style-type: none"> the number of parking spaces may be reduced by 25% of what is required – number of parking spaces may not exceed the minimum requirement by more than 10% (to minimize surface parking & encourage intensification) <p>Bicycle parking requirements and standards have been revised, and allow a reduction of vehicle spaces if replaced by bicycle spaces (1 vehicle space = 5 bicycle spaces).</p> <p>City of Kitchener:</p> <p>In Progress – Thriving on 3,500 properties.</p> <p>Further Development Required – on 50,000 residential properties.</p>	No Update Available

				<p>Stage 1 was approved in April 2019 and applies to about 3,500 non-residential properties (commercial, industrial, institutional, etc).</p> <p>City of Waterloo:</p> <p>New zoning by-law, which came into effect in September 2018, now incorporates:</p> <ul style="list-style-type: none"> • minimum bike parking requirements for all types of land uses, including public and private schools; and • minimum dimensions and aisle widths for horizontal and vertical bike parking stalls. <p>For residential uses, bike parking requirements are typically 0.6 spaces per unit. The type of spaces provided depends on the number of units in the building.</p> <p>For non-residential uses, bicycle parking requirements range from 10% to 50% of the required vehicular parking spaces, depending on which “Parking Area” the property falls within.</p>	
In progress- Thriving	Union Gas Commercial and Industrial Conservation & Demand Management (CDM) initiatives: Reductions in energy	Union Gas	No Update Available	Union Gas has since merged with Enbridge, and is now Enbridge Gas Inc.	<p><u>Total for the Regional Municipality of Waterloo</u></p> <p>Total gross annual natural gas savings (m3)</p>

	consumption through initiatives targeting the commercial and industrial sectors.				<p>for commercial:</p> <p>2016: 1,261,295 m3 2017: 1,847,011 m3 2018: 2,872,796 m3 2019: 2,966,449 m3 2020: 794,397 m3</p> <p>Total gross annual natural gas savings (m3) for industrial:</p> <p>2016: 2,655,901 m3 2017: 4,595,991 m3 2018: 1,511,061 m3 2019: 2,496,791 m3 2020: 1,191,890 m3</p> <p>* 2020 results are draft audit results and may still change slightly</p>
In Progress-Thriving	Union Gas Residential Conservation & Demand Management (CDM) initiatives: Reductions in energy consumption through CDM initiatives targeting the residential sector.	Union Gas	No Update Available	Union Gas has since merged with Enbridge, and is now Enbridge Gas Inc.	<p><u>Total for the Regional Municipality of Waterloo</u></p> <p>Total gross annual natural gas savings (m3) - DSM Claim for the Home Efficiency Rebate (formerly Home Reno Rebate):</p> <p>2016: 376,662 m3 2017: 680,370 m3 2018: 679,404 m3</p>

					<p>2019: 426,825 m3 2020: 374,775 m3</p> <p>* 2020 results are draft audit results and may still change slightly</p>
Complete	<p>Kitchener Utilities Residential CDM Initiatives: Reductions in natural gas consumption through Kitchener Utilities Residential Conservation & Demand Management Initiatives.</p>	Kitchener Utilities	Unknown	<p>With the government rebate program that ended in late 2018, KU launched a \$250 on-bill credit furnace rebate program in 2019. The program was in effect from January 1 – April 30, 2019 and again from November 1, 2019 to present. This applies to furnace replacements to a higher efficiency model.</p> <p>Promoted a shower head rebate program (\$15 instant in-store rebate) at various retail locations in Kitchener for the month of April 2019</p> <p>Ongoing tankless water heater \$200 on-bill credit. Applies to retrofit projects only, not new construction.</p> <p>Working with ICI customers on a continuous basis to promote equipment upgrades within facilities. Majority of upgrades include boiler replacements, water heaters, ERVs, RTU/MUA units</p> <p>Marketing campaigns - currently promoting the furnace rebate programs through bill inserts and the HVAC contractor network</p>	<p>2019 Residential gas savings – 136,174 m3 / 259.50 tonnes CO2e</p> <p>This data is tracked from customers who opted into the KU rebate program. Gas savings are based on OEB assumptions</p>

<p>Complete</p>	<p>Kitchener Utilities Commercial and Industrial DSM Initiatives: Reductions in natural gas consumption through Kitchener Utilities Commercial Conservation & Demand Management Initiatives.</p>	<p>Kitchener Utilities</p>		<p>The furnace rebate program ended in early 2021 due to limited funding and the funding was exhausted. The program was highly successful with lots of inquiries after the program ended.</p> <p>KU continued with the \$250 on-bill credit furnace rebate program in 2020. Program ran the entire year and there was significant uptake in the program. This applies to furnace replacements to a higher efficiency model.</p> <p>Subsidize energy audits through Reep Green Solutions and this has been ongoing. The subsidy entails \$60 for the initial and \$40 for the follow up audit.</p> <p>Tankless water heater \$200 on-bill credit. Applies to retrofit projects only, not new construction.</p> <p>Working with ICI customers on a continuous basis to promote equipment upgrades within facilities. Majority of upgrades include boiler replacements, water heaters, ERVs, RTU/MUA units.</p>	<p>2020 gas savings – 565,613 m3 (residential and commercial programs)</p> <p>*This data is tracked from customers who opted into the KU rebate program. Gas savings are based on OEB assumptions.</p>
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Complete	Local Electricity Distributor Energy Conservation & Demand Management (CDM) Initiatives: Reductions in electricity consumption and demand through the 'Save on Energy' energy conservation programs targeting the residential, commercial, institutional and industrial sectors, delivered by local electricity distribution companies (LDCs).	Energy+, Kitchener-Wilmot Hydro, Waterloo North Hydro	LDC's provided \$10.5M in between 2011-2014 which attracted another \$36M in private investment from proponents implementing energy-efficiency or conservation projects	As a directive from the Minister of Energy, in March 2019, all residential and the majority of business programs were canceled and moved to a central delivery model with the Independent Electricity System Operator (IESO). Local Distribution Companies continued to wind down existing projects and no longer promoted energy efficiency programs for the most part.	<p><u>Kitchener Wilmot Hydro:</u> 2015 to 2020 Energy Savings ICI:</p> <ul style="list-style-type: none"> • 2015: 25,900,000 kWh • 2016: 22,400,000 kWh • 2017: 42,500,000 kWh • 2018: 13,500,000 kWh • 2019: 7,900,000 kWh • 2020: 2,300,000 kWh <p>2015 to 2020 Energy Savings Residential:</p> <ul style="list-style-type: none"> • 2015: 4,129,298 kWh • 2016: 9,140,481 kWh • 2017 to May: 3,185,486 kWh
In progress - thriving	Corporate (commercial/busines) Sector Reduction Commitments: The Impact Network (formerly the Waterloo Regional Sustainability	Region of Waterloo	Membership fees, corporate sponsorship for events, OTF funding Between 2016-2017 of	As of 2021: <ul style="list-style-type: none"> • Program has continued to evolve with the development of leaderboard, new idea book, virtual events, and online resources. • Water and waste targets have 	As of 2021: # of members: 89 Member GHG emissions reductions to date: 2009: 104 tons 2010: 65 tons 2013: 29,990 tons

	Initiative) enables organizations to make ambitious yet realistic GHG emission reduction targets.		approx. \$200k	<p>been re-designed so they align with the GHG targets.</p> <ul style="list-style-type: none"> • E-score has been updated to an SDG tracker to better. • Membership is growing rapidly despite the pandemic. 	<p>2014: 28,574 tons 2015: 18,721 tons 2016: 42,444 tons 2017: 41,348 tons 2018: 62,884 tons 2019: 69,471 tons 2020: 81,514 tons</p> <p>About an 800% growth rate in membership from 2009 to 2020</p>
Implemented	Installation of CHP/cogeneration units at three Waste Waterloo Treatment Plants (WWTPs): Installation of new biogas combined heat and power units at three of the Region's WWTPs.	Region of Waterloo	N/A/Unknown	<p>As of November 2021, all three of the units (Waterloo with a 600 kW system), Galt with a 600 kW system, and Kitchener with an 800 kW system) Wastewater Treatment Plants have been commissioned, and are running most of the time.</p> <p>Previously the gas generated by wastewater treatment at these three facilities was flared, i.e. burned to reduce the GHG and other effects of methane gas. The co-generation facilities mean that those benefits are maintained while also producing electricity and making the gas burn more cleanly.</p>	Overall, this reduces total annual electricity use by approximately 8,000 mWh per year, and reduces emission from electricity by approximately 240 tCO2E per year.

<p>In Progress- Thriving</p>	<p>Water Efficiency Target:</p> <p>There is now a new master plan covering 2015-2025 in place, targeting cumulative water savings of 1.37 million m3/year by 2025.</p>	<p>Region of Waterloo, Reep Green Solutions</p>	<p>Related actions funded through user rates</p>	<p>The 2006 Water Efficiency Master Plan Update was set out to achieve a cumulative water savings target of 8,146 m3 per day (1.8 million gallons per day) by 2015. This previous master plan with a 2015 target has been since completed.</p> <p>The current master plan is in progress.</p> <p>Residential sector was supported through the WET Home Review program conducted by Reep Green Solutions to encourage behavioural changes and install water efficiency measures in high-use homes.</p> <p>The Region of Waterloo launched the Water Softener Plumbing Rebate Program in the summer of 2020 to incentivize residential households to switch plumbing to soften hot water only with the objective to reduce water and salt consumption.</p>	<p>Residential WET Home Review KPIs:</p> <p>2020:</p> <ul style="list-style-type: none"> • Reviews completed: 198 • Water efficient fixtures installed: 179 <p>2019:</p> <ul style="list-style-type: none"> • Reviews completed: 330 • Water efficient fixtures installed: 346 <p>2018:</p> <ul style="list-style-type: none"> • Reviews completed: 219 • Water efficient fixtures installed: 296 <p>2017:</p> <ul style="list-style-type: none"> • Reviews completed: 258 • Water efficient fixtures installed: 296 <p>Water Softener Plumbing Rebate Program KPIs:</p> <p>861 people expressed interest in the program and of those 861 people, 685 water hardness test kits were mailed out and 124 people submitted their results and registered in the program. Eight residents</p>
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					<p>completed the plumbing change.</p> <p>Compared to 2015, in 2018 Waterloo Region had a cumulative water savings of nearly 400,000 m³/year across the ICI and residential programs.</p> <p>Compared to 2010, Waterloo Region saved approximately 1.48 million m³ of treated water in 2020. This saved approximately 1,155 mWh of electricity used to treat the water, and prevented 34.7 tCO₂E in GHG emissions from electricity usage, compared to the 2010 community baseline inventory.</p>
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Complete	City of Cambridge Corporate (municipal) GHG Reduction Initiatives: Corporate GHG Reductions undertaken by the City of Cambridge.	City of Cambridge		<p>The (2009-2019) corporate GHG plan and its associated actions have been completed. The 6% reduction target was exceeded (i.e. 17% reduction achieved as per 2019 regulatory reporting). City Council approved the new corporate Energy Conservation Demand Strategy update December 2020 (the ECDM Plan).</p> <p>Since the last update the following have been achieved:</p> <ul style="list-style-type: none"> • Transportation Master Plan approved May 2019 • Two curbside EV charging stations installed in June 2019 • Cycling Master Plan approved October 2020 • City-wide installation of smart water meters initiated • DropBike pilot program launched • EVs provided for Building Inspection Staff • Climate Adaptation Plan approved by Council 	Significant reductions were observed in street lighting when the change to LED streetlights was accomplished (i.e. 84% reduction), sewage pumping during an era of development growth (52% reduction), and City buildings (21% reduction). However, increases occurred with the emissions associated with fleet vehicles (9%), small engines (397%), and waste (73%)
In Progress- Thriving	City of Kitchener Corporate (municipal) GHG Reduction Initiatives: Corporate GHG reductions undertaken by the City of Kitchener.	City of Kitchener		<p>In 2019, council approved the Corporate Climate Action plan of an 8% absolute GHG reduction by 2026 from 2016 levels.</p> <p>Since the last update the following have been achieved: In 2019:</p> <ul style="list-style-type: none"> • Established an Energy 	The corporate greenhouse gas baseline emissions is 10,397 tCO ₂ e (2016). In 2020, the corporate emissions reduced 20% from the 2016 level.

				<p>Efficiency Reserve Fund, a revolving fund for capital projects, with the operating savings being reinvested for future efficiency projects. Kitchener Council approved the fund in 2019 with the purpose of providing funds to finance projects that result in energy (including water and waste) savings. Projects will be designed for a two-to-seven-year payback period.</p> <ul style="list-style-type: none"> Updated the corporate green building design for new buildings greater than 500 m² in size from LEED-Gold to an energy intensity-based target of 25% energy improvement above Ontario Building Code Regulation 388/18 or Net Zero Ready/Net Zero energy (where site conditions allow). <p>In 2020:</p> <ul style="list-style-type: none"> Completed energy audits. 	
In Progress-Support Required	City of Waterloo Corporate (municipal) GHG Reduction Initiatives: Corporate GHG reductions undertaken by the City of Waterloo.	City of Waterloo		<p>In Q4 2020 Council approved the proposed terms of reference for the Corporate Climate Action Plan (CorCAP).</p> <p>Corporate target of 80% reduction in corporate GHG emissions from the 2011 baseline through the Environmental Conservation Demand Management (ECDM) Plan (2019).</p>	<p>The City continues to be involved as part of a pilot program for ISO 37120 Sustainable Cities and Communities with Infrastructure Canada and the World Council on City Data (WCCD). The City received Platinum Certification for 2019 and</p>

					2020.
In Progress- Thriving	Green Bin Organics Diversion: GHG reductions achieved as a result of expanding Green Bin/organics diversion 2010-2020 which helps reduce methane production within the Region's landfill.	Region of Waterloo	Funded through Property tax revenues	New collection contract in 2017 to continue with weekly green bin collection and bi-weekly garbage collection. Since this time there has been an increase in green bin participation.	No Update Available
In Progress- Thriving	Landfill Gas Flaring: Portable flaring of methane at landfill before it reaches concentrations suitable for energy generation.	Region of Waterloo	N/A	<p>At both the Cambridge and Waterloo Waste Management Centers, the landfill gas in both the closed and operating portion of the two landfills are collected and utilized.</p> <p>In Waterloo the landfill gas is collected and utilized through a partnership with Toromont Energy to generate electricity. In Cambridge the landfill gas is collected and utilized by neighbouring steel manufacturing company Gerdau AmeriSteel in their steel furnaces. When the utilization facilities are unable to take gas for a period of time (usually related to maintenance activities required) the landfill gas is still collected from the landfill and flared accordingly. There is minimal down time for the landfill gas collection systems at both sites.</p>	Currently, between 4,000 and 6,000 houses are provided with electricity from the Waterloo landfill gas utilization system.

				<p>Portable faring, specifically, has been discontinued.</p> <p>The passive methane oxidation biosystems (PMOB) research project was constructed in 2020 and is functioning at the closed Kitchener Landfill and data is being collected.</p> <p>One of the next steps in the PMOB research is to construct a PMOB at the Waterloo landfill and investigate and test other local biofilter mediums from potential waste streams.</p> <p>The value of the portable unit needs to be reassessed once the effect of other upgrades to the gas system have been evaluated.</p>	
Complete	<p>Net-Positive Demonstration Building: A net-positive Demonstration building that showcases sustainable building technologies.</p>	<p>The Cora Group, EY, David Johnston Research + Technology Park, Sustainable Waterloo Region, City of Waterloo</p>	<p>Feasibility study completed with \$175k in funding from FCM GMF through the City of Waterloo Private investment of \$35M from the Cora Group</p>	<p>evol1, which has been built, owned, and is managed by The Cora Group, is Canada's first LEED platinum, net-positive energy multi-tenant building. With the support of a publically available feasibility study, the model is designed to be replicable and financially viable for developers and tenants. The grand opening for the evol1 building was in 2018.</p>	No Update Available

<p>In progress- Support required</p>	<p>Clean Economy Innovation Hub Similar in concept to the Accelerator Centre and Communitech Hub/Tannery model, this space would become a sustainable business catalyst that would provide an opportunity for networking and collaboration to spur Economic development across Waterloo Region's emerging sustainability cluster and in the area of clean tech.</p>	<p>Accelerator Centre, Laurier, University of Waterloo, Sustainable Waterloo Region, City of Waterloo, Region, Waterloo EDC</p>	<p>Unknown – seeking local commitments, provincial and federal funds</p>	<p>Building construction of evolV1 is complete and almost completely leased.</p> <p>evolVGREEN is established, and agreements are being finalized.</p> <p>The culture of sustainability program began in 2018/19 with tenant workshops and is ongoing with a more formalized program delivery (with research ongoing within the building).</p>	<p>No Update Available</p>
<p>In progress- Thriving</p>	<p>Home Energy Evaluations Delivery of EnerGuide Energy Evaluations to support energy efficiency retrofits in the existing home stock.</p>	<p>Reep Green Solutions, various other private service providers</p>	<p>Fee for service</p>	<p>Home energy efficiency incentives:</p> <ul style="list-style-type: none"> • Rebate available through the Enbridge Gas Home Efficiency Rebate program. • Announcement made by the federal government on Dec 1, 2020 regarding the launch of the Greener Homes Grant through Natural Resources Canada (NRCan) in the spring of 2021. 	<p>2020 data:</p> <ul style="list-style-type: none"> • Initial evaluations: 65/Follow-up: 51 • Estimated 54 tonnes of CO2 reduced by homeowners • \$38,250 in energy savings • 27,189 m3 gas savings/yr <p>2019 data:</p> <ul style="list-style-type: none"> • Initial:

					<ul style="list-style-type: none"> • 117/Follow-up: 107 • 126.49 tonnes of CO2 reduced • \$80 250 in energy savings • 57 142 m3 gas savings/yr <p>2018 data:</p> <ul style="list-style-type: none"> • Initial: 394/Follow-up: 356 • 428.22 tonnes of CO2 reduced • \$267 000 in energy savings • 200 033 m3 gas savings/yr <p>2017 data:</p> <ul style="list-style-type: none"> • Initial: 431/Follow-up: 325 • 604.44 tonnes of CO2 reduced • \$243 750 in energy savings • 249 187 m3 gas savings/yr
Not Implemented	Low Emission or Hybrid Taxis & Limousines Develop a program to shift all taxis and limousines operating in the region to low emission or hybrid electric models.	Several private companies	Private financing, support by provincial incentive program	No Update Available	No Update Available
	Renewable Energy	LIFE Co-Op,	Private	No Update Available	No Update Available

	<p>Generation: Support and monitor the development of local renewable energy generation.</p>	<p>Vigor Clean Tech, CED Co- Op, Cities of Cambridge, Kitchener, Waterloo, Region of Waterloo</p>	<p>financing, FIT Contracts and co-operative model financing</p>		
<p>Complete</p>	<p>Community Energy Investment Strategy: Develop a plan that Identifies opportunities to cost-effectively and reliably meet local energy needs, enhance economic prosperity, and promote sustainable development</p>	<p>Region of Waterloo, Cities of Cambridge, Kitchener and Waterloo, Energy+, Kitchener Utilities, Kitchener-Wilmot Hydro, Waterloo North Hydro, Union Gas</p>	<p>funded by 9 local partners leveraged with 50% funding through Provincial Ministry of Energy</p>	<p>In 2018 the development of a Community Energy Investment Strategy (CEIS) was completed by the Region of Waterloo. This strategy identifies opportunities to cost-effectively and reliably meet local energy needs, enhance economic prosperity, and promote sustainable development. The strategy was developed and approved by local councils and was published in February 2018. WR Community Energy (WRCE) was established in 2019 to implement this strategy.</p> <p>The CEIS documents 22 Energy Opportunities evaluated within the CEIS and the 20 Recommended Actions that aim to support and facilitate implementation of the opportunities towards achieving the CEIS goals and objectives. The need for dedicated staff to lead further action on CEIS is identified in the report; this recommendation resulted in the creation of WR Community</p>	<p>No Update Available</p>

				<p>Energy.</p> <p>WR Community Energy's first initiative in 2020 was identifying potential district energy sites in Waterloo Region. Due to its density, demand and capacity for renewable energy, downtown Kitchener was selected for a pre-feasibility study. The results of the study showed how a district energy system could reduce GHG emissions by 5,000 tonnes a year with a financial payback of 6%.</p>	
In progress-Thriving	<p>Local Innovative Financing for Energy Retrofits: Develop local financing tools that support homeowners with the upfront costs of deep retrofits and renewable energy installations.</p>	<p>Reep Green Solutions, Region of Waterloo, WR Community Energy</p>	<p>Federation of Canadian Municipalities</p>	<p><u>Progress Towards Local Innovative Financing for Energy Retrofits</u></p> <p>The newly developed collaboration – now led by Reep – secured funding from the Federation of Canadian Municipalities to design an energy efficiency financing program for Waterloo Region that would support homeowners in upgrading their homes to reduce carbon. Results of this work will provide a thorough understanding of the financing options and appropriateness for homeowners in Waterloo Region. An additional report by Reep Green Solutions, titled, “Considerations of Equity in an Efficiency Financing Program” outlines how to build equity into a financing program.</p> <p>Read the complete report here.</p>	To be determined

<p>In Progress- Thriving</p>	<p>Neighbourhood Carbon Footprint Campaign: Develop a campaign that provides homeowners information about their carbon footprint and energy usage.</p>	<p>Project Neutral, Reep Green Solutions</p>	<p>Region of Waterloo; RBC Tech for Nature</p>	<p>The Project Neutral online tool is available for community members in Waterloo Region to measure their carbon impact and learn about ways to take action to reduce their carbon footprints. https://app.projectneutral.org/reep</p> <p>Reep Green Solutions participates in online community events and facilitates occasional online workshops for community groups and businesses to learn more about their household carbon footprints with Project Neutral.</p> <p>Project Neutral and Reep Green Solutions developed a student engagement campaign, Kids Cutting Carbon, in partnership with the local public and Catholic school boards (WRDSB & WCDSB). This program, supported by RBC Tech for Nature and Region of Waterloo, facilitated group sessions involving measuring carbon footprints, taking climate action, and connecting at school and at home to work towards our community greenhouse gas emissions target.</p>	<p>As of 2021:</p> <ul style="list-style-type: none"> • Number of households in Waterloo Region who have used Project Neutral = 2,200+ • Number of participants in community events and workshops = 725+ • Number of reported actions taken by Project Neutral users in Waterloo Region = 110+
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STAFF REPORT
Chief Administrative Officer

Title: 2023 Sustainability and Climate Change Update Report
Report Number: CAO2023-013
Author: Ena Ristic
Council Date: April 24, 2023
File: [File]
Attachments: Appendix A: Timeline of Sustainability and Climate Change in the City of Waterloo
Appendix B: Climate Partners
Appendix C: Community Partners and Advocacy Groups
Appendix D: November 18th, 2019 Declaration of a Climate Emergency
Ward No.: All Wards

Recommendations:

1. That staff report CAO2023-013 be approved.
2. That Council reaffirms the 2019 climate emergency attached as Appendix D.
3. That staff report back annually on our progress towards our corporate and community greenhouse gas reduction targets.

A. Executive Summary

The following report summarizes work done by the City of Waterloo on the Sustainability and Climate Change portfolio. This report is intended as the first of a series of annual reports which will track the progress in this field of work, celebrate achievements, and identify future direction and initiatives as determined by the City of Waterloo.

Historically, individual teams and divisions within the City have taken great initiative on environmental and climate change actions within their respective fields and areas of expertise. Over the past year, significant progress has been made on institutionalizing this work and increasing the collaboration and efficiency of City efforts.

As of 2022 the City has a new Senior Sustainability Officer staff position within the Office of the CAO dedicated to pushing forward the sustainability and climate change portfolio. Working in tandem with the Facility Design and Management Services division and several other divisions and internal/external committees, the City has been able to

make great strides in formalizing and coordinating climate change efforts. Every division has a role to play in this work, and the progress made to date has been an encouraging sign of the dedication and enthusiasm staff and Council have put forward.

Outside of the corporation, residents have made it known that climate change is an important issue to them. During the most recent Municipal Services Satisfaction Survey (MSSA), a key element to improving resident's satisfaction was identified as being climate change and bicycle lanes. There are also several community partners and advocate groups within the City pushing for increased action to this effect.

Over the past several years it is clear that climate change is being weaved into the fabric of the City. In 2019 Council declared a climate emergency and set ambitious greenhouse gas (GHG) reduction targets of 50% by 2030 and 80% by 2050 (as compared to 2010). Within the past five years Council has approved the community mitigation plan TransformWR, the Corporate Climate Change Adaptation Plan (CCCAP), the Community Energy Investment Strategy (CEIS), the Energy Conservation Demand Management Plan (ECDM), and the upcoming creation of a Corporate Climate Action Plan (CorCAP). Sustainability and climate change have also been included in master plans, the Strategic Plan, and the Official Plan.

Since 2011 there has been a 1,882 tCO₂e decrease in corporate emissions and a 3.72% decrease in community emissions (measured regionally). It is important to note that a large part of that decrease was from the decarbonisation of the provincial energy grid, which is not a guarantee in the future.

The City has implemented several policies and projects to mitigate and adapt to climate change. Corporately, this includes the creation and adoption of a Corporate Green Building Policy, the electrification of facilities and fleet, ongoing initiatives to reduce fleet emissions through rightsizing and the purchase of some electric units, and the upcoming creation of the CorCAP. In the community, there has been a focus on expanding and improving the active transportation network, including the creation of a shared use Woonerf on Larch Street, creating resilient communities through storm water management and increased green infrastructure, and setting ambitious mitigation and adaptation targets for the new Generation Park. Council has also backed the City's goals with financial resources, including the creation of the Climate Action Reserve Fund (CARF), to finance climate adaptation and mitigation projects.

The City's work to date is a promising sign of the increasing momentum happening in this space. However, in order to meet the ambitious targets set by staff and council, large scale transformational change will be required on all levels. This will require increased sustainability and climate change funding through tools such as increased annual CARF allocation, potentially leveraging debt and continuing to seek out grant opportunities and continued advocacy to senior levels of government as the climate crisis requires a multi-layered response. Another tool available to maintain the City's current momentum is the use of the Capital Infrastructure Reinvestment Reserve Fund (CIRRF) to fund "like-for-modern-equivalent" asset replacement (e.g. replacing natural

gas boilers with electric boilers) activities. The next year will focus on institutionalizing change through the creation of the City's CorCAP and continuing to increase collaboration with all internal and external partners.

B. Financial Implications

On December 6, 2021, via CORP2021-037, Council approved the establishment of a Green Initiatives program number within the Capital Reserve Fund (CRF) to provide Council the flexibility to support initiatives in the short term, while the Corporate Climate Action Plan and associated reserve policy were under development. The initial funding for this program was provided through the closeout of the Innovation Reserve balance of \$250,000 and a one-time reallocation of 2021 year end capital overhead surplus of \$324,000.

In 2022, the Green Initiatives program number within CRF was consolidated into the new Climate Action Reserve Fund (CARF) with Council's approval of CORP2022-049, the Reserves and Reserve Funds Annual Update report, on December 12, 2022. Also by way of this report, Council approved the governing policy for CARF and established a permanent source of funding, through the redirection of \$918,000 in ongoing annual funding from the budgeted annual CRF contribution to the new reserve fund. Opportunities to provide additional funding for CARF will be considered through the upcoming 2024-2026 budget process.

On February 13, 2023, Council approved the 2023 capital budget and approved, in principle, the 2024-2032 capital forecast. Key capital investments included sustainability and climate change (Table 1) as well as active transportation initiatives (Table 2).

Table 1: Sustainability and Climate Change Capital Items

Item Name	Ref.	Amount	Fund	Year	Notes
Corporate Climate Change Action Plan Implementation	#142	\$103,000	CRF/CIRRF	2023	Additional \$408,000 forecasted in 2024
Corporate Climate Change Adaptation Plan Implementation	#143	\$264,000	CARF	2023	Additional \$264,000 forecasted in 2024
Electric Vehicle Charging Strategy	#144	\$25,000	CARF	2023	Additional \$25,000 forecasted annually (2024-2032)
Green Building Policy Implementation	#221	\$526,000	CARF	2023	Additional \$6M over the capital forecast (2024-2032)

Item Name	Ref.	Amount	Fund	Year	Notes
Community Energy Investment Strategy Implementation	#633	\$155,000	CARF	2023	NA

Table 2: Active Transportation Capital Items

Item Name	Ref.	Amount	Fund	Year	Notes
Trails in New Development Areas (NW Waterloo)	#592	\$263,000	DC	2023	Additional \$2.5M over the capital forecast (2024-2032)
Municipal Trail Former Waterloo Inn Lands	#684	\$2.3M	DC	2023	NA

Funding for sustainability and climate change includes more than just CARF funding. For example, many rehabilitation/replacement projects funded by the Capital Infrastructure Reinvestment Reserve Fund (CIRRF) contain elements of “like-for-modern-equivalent” which provide climate benefits along with replacing the aging asset. Our enterprises (i.e. Stormwater) deliver numerous programs and capital projects that support sustainability through measures like flood control and environmental compliance. Grants also play a significant role in helping the City achieve its climate change targets because tackling the climate crisis requires support from all levels of government and private enterprises. On February 27, 2023, Council approved our Green and Inclusive Community Buildings Grant Second Intake application via report COM2023-004. This grant application targets increasing accessibility, increasing energy efficiency, reducing Greenhouse Gas (GHG) emissions, and enhancing climate resiliency through retrofits, repairs, and upgrades at three main City facilities. If successful, the grant would provide \$25M in grant funding and result in an estimated 25% savings of City-owned building level GHG.

While significant progress has been made through the creation of CARF and the above highlighted other contributing funding sources, future increased additional capital investment will be required to achieve these ambitious targets. Consideration and prioritization of increased sustainability and climate change funding will be included in the 2024-2026 budget process and future budget processes with recommendations brought forward for Council’s consideration and approval including the potential leveraging of debt to advance projects such as Transformational Change at City Buildings. In addition, and in recognition of the fact that municipalities cannot solve the climate crisis alone, ongoing advocacy to senior levels of government, and leveraging of grants opportunities will continue.

C. Technology Implications

None.

D. Link to Strategic Plan

(Strategic Objectives: Equity, Inclusion and a Sense of Belonging; Sustainability and the Environment; Safe, Sustainable Transportation; Healthy Community & Resilient Neighbourhoods; Infrastructure Renewal; Economic Growth & Development)

(Guiding Principles: Equity and Inclusion; Sustainability; Fiscal Responsibility; Healthy and Safe Workplace; Effective Engagement; Personal Leadership; Service Excellence)

This report and the work it summarizes links to the Strategic Objective of Sustainability and the Environment by supporting the measurement and reporting of the City's Sustainability and Climate Change efforts.

E. Previous Reports on this Topic

CAO 2022-012: 2018-2022 Sustainability and Climate Change Progress Update.



2023 Sustainability and Climate Change Update Report CAO2023-013

1.0 Role of Municipalities in Climate Work

While federal and provincial governments hold most of the legislative authority and financial resources, municipalities are often the key implementers, innovators, and influencers when it comes to climate action. Some of the advantages to addressing climate change at a municipal level include:

- **Municipalities have direct or indirect control of approximately 44% of greenhouse gas (GHG) emissions in Canada¹.** Directly, they provide municipal services and operate municipal buildings, fleets, and facilities. Indirectly, they can reduce emissions through municipal planning, transit access, and policy mechanisms such as building codes and land use regulations (e.g. development charges and zoning requirements). These decisions can significantly shape the pattern of energy use within communities.
- **Municipalities own approximately 60% of public infrastructure.²** This means they both have the power to mitigate GHGs from that infrastructure and the responsibility and incentive to protect it from climate change impacts.
- **Municipalities are most aware of what goes on in their own contexts.** They have practical knowledge of the challenges and opportunities of their own environments and communities that cannot be achieved at a higher scale of government. They can also track their GHG emissions with more accuracy and at smaller scales, and develop policies that are truly actionable on-the-ground.
- **Municipalities have some room to experiment.** Smaller cities are often incubators and case studies for developing solutions that are more tailored and customizable to their communities. For certain unregulated services or activities municipalities can test out innovative solutions that lie within the scope of their authority.

Despite these benefits, there are some key challenges with addressing climate change at a municipal level. Municipalities have reduced powers and resources, and are reliant and beholden to extensive provincial and federal regulation and funding allocations.

¹ FCM (2009). Act Locally: The Municipal Role in Fighting climate Change.

<https://fcm.ca/sites/default/files/documents/resources/report/act-locally-municipal-role-fighting-climate-change.pdf>

² FCM. [https://fcm.ca/en/focus-](https://fcm.ca/en/focus-areas/infrastructure#:~:text=Local%20governments%20own%20approximately%2060,them%20build%20a%20stronger%20Canada.)

[areas/infrastructure#:~:text=Local%20governments%20own%20approximately%2060,them%20build%20a%20stronger%20Canada.](https://fcm.ca/en/focus-areas/infrastructure#:~:text=Local%20governments%20own%20approximately%2060,them%20build%20a%20stronger%20Canada.)

Municipalities further have a reduced influence over certain large-emitting sectors such as agriculture and industrial sectors. Despite this, there is still a notable potential for the City of Waterloo to utilize its position as a mid-sized and innovative municipality to create a resilient and low carbon future for its residents.

1.1 The History of Sustainability at the City of Waterloo

City of Waterloo staff, residents, and Council have a long history of supporting sustainability and climate change work and initiatives. While the most recent and current Councils have placed an increased emphasis on climate change mitigation and adaptation efforts, this work would not have been possible without the strong foundation and emphasis on environmental stewardship, public health and safety, and protection of our natural environment. That environmental stewardship is reflected in many ways through the built form of the City and early tools that were adopted to guide development in a more sustainable way. Appendix A includes a timeline highlighting a history of the City of Waterloo's work in sustainability and climate change from the development of the 'Environment First Policy' in 1989 to the setting of our current ambitious GHG reduction and adaptation targets today.

2.0 City Roles and Responsibilities

Sustainability and climate change (SCC) impacts all aspects of City operations, services, and programs as well the safety, enjoyment, and opportunity of the residents and community. Whether it is the protection of City assets and residents from adverse weather conditions, or working to create cleaner and more energy efficient community buildings, considerations of how actions impact the environment, and how the environment impacts all aspects of life, must always be central to the conversation. The holistic nature of this works necessitates involvement from staff across the Corporation as well as residents and community partners. While there is often overlap, below is a general representation of the roles and responsibilities of the sustainability and climate change portfolio within the Corporation. It is important to note that the staff and groups identified below are reflective of those whose work focuses primarily on sustainability and climate change initiatives. This does not include the numerous staff across the Corporation whose work overlaps or contributes to the City meeting its goals and targets.

2.1 Senior Sustainability Officer (SSO)

The Senior Sustainability Officer (SSO) leads the Corporation and community sustainability plans and actions, with a significant focus on climate change. Broadly, this includes implementation of the [Corporate Climate Change Adaptation Plan, Transform Waterloo Region \(TransformWR\)](#), and the upcoming Corporate Climate Action Plan (CorCAP). They also act as a liaison to external bodies such as the Sustainability Advisory Committee (SAC), post-secondary institutions, energy partners (Enova, Waterloo Region Community Energy, Grand River Energy), and community groups. The SSO is part of Strategic Initiatives in the Office of the CAO and works with all other divisions in the City to meet the City's sustainability and climate change goals.

2.2 Facility Design and Management Services (FDMS)

One of the areas of focus of Facility Design and Management Services (FDMS) is for the sustainable management of City-owned facilities. This includes the implementation of the Green Building Policy for City-owned facilities which looks to reduce the GHG emissions of our facility assets, and overseeing low carbon building operations and maintenance practices. In addition, they manage the cooling and disaster centers for the City.

2.3 Committees, Teams, and Working Groups

2.3.1 Sustainability Advisory Committee (SAC)

The Sustainability Advisory Committee (SAC) is a volunteer resident committee which advises Council on the implementation and promotion of the City's sustainability program and strategy.

2.3.2 Environmental Sustainability Team (EST)

The Environmental Sustainability Team (EST) is an internal staff committee composed of representatives from the Office of the CAO, Integrated Planning and Public Works (IPPW), Planning, Fleet and Procurement, Asset Management, Finance, and FDMS. The team was established in February 2021 to streamline sustainability initiatives across the City and help guide the creation of the Corporate Climate Action Plan (CorCAP), implementation of TransformWR and the Corporate Climate Change Adaptation Plan, and general sustainability and climate change initiatives.

2.3.3 Sustainability and Climate Change and Diversity, Equity, and Inclusion Working Group (SCC-DEI)

The SCC-DEI working group was established in late 2022 to explore the connections between climate and equity work, to ensure that climate initiatives were inclusive of DEI considerations, and to keep an open line of communication between the two teams to increase efficiencies and reduce duplication of efforts.

2.3.4 Energy Management Committee

The Energy Management Committee is an internal staff committee created to better understand and effectively utilize and manage the City's energy and water resources to reduce GHG and other emissions. The committee is comprised of members of FDMS, Fleet, Finance, Corporate Communications, and Transportation Services.

2.4 Climate Partners

The City of Waterloo is fortunate to work with a number of external community partners on various projects and initiatives. These partners include: ClimateActionWR (CAWR), REEP Green Solutions (REEP), Sustainable Waterloo Region (SWR), Enova Power

Corp, Waterloo Region Community Energy, and Grand River Energy. Appendix B expands on their roles within the community.

2.5 Strategic Partnerships

Staff works closely with our post-secondary institutions to increase alignment and collaboration efforts regarding sustainability and climate change.

The City of Waterloo has established a partnership with Wilfrid Laurier University and the [Laurier City Hub](#), an initiative which allows students to participate in social change and shape policy innovations. Students have the opportunity to work with City staff to research, design, and test real-world social and policy innovation. Previously, students designed and implemented a project to determine the level of staff engagement with sustainability and climate change work within the City, culminating into a list of potential solutions based on their research and engagement. Currently, the City has two sustainability projects ongoing with the university which include:

- Reducing end-of-term student bulk waste, and
- Greening City events and festivals.

The City has recently begun a partnership with the University of Waterloo's [GreenHouse](#), a social impact incubator for students who want to create social or environmental change. The program trains students to develop entrepreneurial and intrapreneurial knowledge, skills, and mindsets to help build their professional networks. This will be the City's first year participating in the program with the theme of decarbonizing affordable housing.

2.6 Community Partners and Advocacy Groups

Everyone has a role to play in sustainability and climate change, and the residents of Waterloo have been shown to be an engaged and active community in this space. Appendix C includes a non-exhaustive list of resident groups, non-profits, and advocacy groups that operate within our community.

3.0 Climate Change Mitigation

Climate change mitigation refers to the reduction of GHGs in the atmosphere. This can be done through reducing the amount that is emitted, or by removing and storing, or "sequestering", gases that are already in the atmosphere. The City of Waterloo considers mitigation on both a corporate and community scale. Corporate GHGs are those that are directly emitted by City buildings, facilities, vehicles, staff activity, etc. Community GHGs include everything else within the geographic borders of the City, with the exception of assets that are owned by the Region of Waterloo. This includes residential and commercial travel and transportation, residential housing, and industry and commercial workspaces.

3.1 Corporate GHG Mitigation

3.1.1 Corporate Climate Action Plan (CorCAP)

On November 18th, 2019 Council directed staff to investigate options for a Corporate Climate Action Plan (CorCAP) consistent with limiting global heating to 1.5 degrees Celsius. The plan was to include a framework for carbon budgeting and reporting metrics developed in partnership with Climate Action Waterloo Region (ClimateActionWR) as well as appropriate accountability frameworks. The terms of reference for the project were brought forward and approved by Council on October 5th, 2020.

This plan is currently being developed, and will outline a detailed and integrated corporate approach to achieving the City's corporate emissions reductions targets. While the emissions from City-owned buildings, assets, services, and staff are relatively small as compared to the greater community of Waterloo, the intangible effects from this initiative will be felt across the community. Action on a corporate level allows the City to show leadership in this space, invest in new technologies, and integrate sustainability in a way that will reverberate across all staff work. The plan has been delayed due to resource challenges and disruptions from the COVID-19 pandemic. The plan will be brought forward for approval to Council in late 2023.

The SSO and Strategic Initiatives division are currently working with the EST on the CorCAP. Significant research has been conducted on best and promising practices in other municipalities. This will be paired with extensive internal engagement of staff in summer 2023 to create a plan that is ambitious, tailored, and most importantly grounded in the realities of the work staff does.

3.1.2 Corporate Mitigation Monitoring

Reporting corporate GHGs and creating an Energy Conservation Demand Management (ECDM) Plan is a regulatory requirement for municipalities under O.Reg. 407/18: Broader Public Sector: Energy Reporting and Conservation Demand Management Plans. The next ECDM Plan is scheduled to be completed for 2024.

Below is a high-level comparison of the City's corporate GHG emissions between 2011 and 2018. Please note, that differences in methodology (such as the inclusion of solid waste in 2018) may cause some minor discrepancies between the data sets. Between 2011 and 2018 the City's corporate GHG emissions declined by 1,882 tCO_{2e}. This represents a 30% reduction as compared to 2011 levels. It is important to note that, while promising, a large part of this reduction is due to change in the provincial energy grid, which are subject to fluctuations in the future.

Table 3: Corporate GHG Emissions 2011 and 2018

Sector	2011 GHG Emissions (tCO_{2e})	2018 GHG Emissions (tCO_{2e})
Buildings & Facilities	6,118	4,256
Wastewater	41	8
Street Lighting	535	47
Vehicles and Equipment	1,332	1,452
Business Air Travel	18	6
Business Personal Vehicle Travel	68	51
Solid Waste	NA	410
Total	8,112	6,230

3.1.3 Corporate Mitigation Actions

In 2019 the City of Waterloo Council declared a climate emergency and adopted a corporate GHG emissions reduction target of 50% by 2030 and 80% by 2050. This was followed in 2021 by the endorsement of the community mitigation plan TransformWR and the adoption of parallel community GHG reduction targets. Over the past several years the City has initiated or completed several projects to reduce or encourage the reduction of GHG, most notably in the buildings and transportation space. In 2018 the City of Waterloo (as a partner in ClimateActionWR) was recognized by the Federation of Canadian Municipalities (FCM) for completing milestone four and five of their Partners for Climate Protection Program.

3.1.3.1 Buildings

Over the past several years the City of Waterloo has been very successful at implementing and funding various GHG mitigation projects at City facilities and buildings. Notable projects include:

- The construction of the Community Pavilion to be 47% more energy efficient than the building code
- The construction of the East Side Library to be 40% more energy efficient than the building code
- The planning of upcoming projects including:
 - The electrification of the Grey Silo HVAC and domestic water heating
 - The electrification of natural gas fired space heating equipment including furnaces and rooftop units
 - The electrification of natural gas fired domestic water heating systems
 - Conversion of non-LED lighting fixtures and lamps to LED
- Deployment of solar panels at the new WMRC construction

Much of the work being done on City buildings was facilitated by the creation and evolution of the City's Green Building Policy (Corporate Policy A-033 Green Building Policy for City-Owned Buildings). The policy was first endorsed by Council in 2008 and has had several revisions to reflect Council's direction to a more environmentally

sustainable and low-carbon future. The most recent revision occurred on April 25th, 2022 (COM2021-027). The current policy applies to City-owned buildings and aims to meet the 80% by 2050 GHG reduction target. The policy stipulates that new construction is to be “zero-carbon ready” and existing building retrofits align with low carbon measures identified and require to achieve an 80% GHG emission reduction at each facility.

3.1.3.2 Vehicles

The City’s Transportation Master Plan has several priorities and action items which align with transitioning to a lower carbon transportation system. This includes preparing for and encouraging the transition of community vehicles to electric, and creating a City which encourages safe and efficient active and public transit. The City’s corporate fleet has made considerable strides towards decarbonization, highlights include:

- Transitioning portions of the corporate fleet to electric or low carbon. This includes the purchase of 14 fully electric vehicles, two hybrid vehicles, an electric lawn mower, and a 60 foot bucket truck with a completely electric hydraulic slide.
- Installation of telematics equipment to reduce idling, speeding, hard breaking, and hard cornering to reduce fuel use and monitor utilization. Currently installed in 180 vehicles, with plans to install the equipment in all fleet vehicles.
- Introduction of a “right-sizing” exercise when purchasing new vehicles to ensure the smallest and most fuel-efficient vehicles are purchased whenever possible to replace larger trucks.
- Fleet uses the EMDECs fleet management system to track proper service intervals of their equipment. This ensures that vehicles are not over- or under-serviced and reduces waste and improperly running vehicles.

3.2 Community Greenhouse Gas Emissions

While the ability of municipalities to directly influence community GHGs is limited in scope, they are able to indirectly influence 45-50% of community emissions through policies, grants, funding, planning, by-laws, education, and communication initiatives. The City of Waterloo is also in the unique position of being a part-owner of its local energy utility. This may allow for a larger opportunity to influence the energy transition. In 2022, City Council approved the merger between Waterloo North Hydro and Kitchener-Wilmot Hydro. The new company, Enova, is better able to focus on innovation in electricity distribution.

3.2.1 Plans and Governance

3.2.1.1 Official Plan

The Official Plan guides land use decision-making for the city. It represents Council’s vision for growth and change, guided by the public interest.

Over time, the principles of sustainability have been more deeply integrated into the Official Plan. In the early 1990s, policies related to subwatershed planning were first incorporated. These policies recognized subwatershed planning as integral to the land use planning process and required the carrying capacity and integrity of ecosystems to be evaluated prior to development. Through studying the interrelationships between surface and groundwater and terrestrial and aquatic habitats, subwatershed planning identified where and how development could occur to minimize flood risks, stream erosion, degradation of water quality and negative impacts on natural systems.

Then, in the early 2000s, a new city structure was embedded in the Official Plan. The new structure was focused on growing inward and upward within designated nodes and corridors. In 2017, this growth management strategy was expanded by completing planning for Major Transit Station Areas.

Together, these fundamental shifts have moved the city toward development that provides for a more compact built form, more sustainable transportation choices and stronger protection of the natural environment.

3.2.1.2 TransformWR

TransformWR is a regional community GHG mitigation plan endorsed by Council on May 31st, 2021. It was developed through the collaborative efforts of all eight area municipalities as well as academic representatives and community organizations including Sustainable Waterloo Region, REEP Green Solutions, and Waterloo Region Community Energy (WRCE). The plan identifies 78 local long- and short-term actions to achieve an 80% regional GHG emissions reduction target by 2050 (based on 2010 levels). These actions are broken up into six Transformative Changes:

1. Most trips will be taken using active transportation with the support of a robust public transit system.
2. Remaining personal and commercial vehicles will be zero emissions vehicles.
3. Businesses and homes will no longer use fossil fuels for space heating and cooling, and hot water heating.
4. Waterloo Region will use less, waste less, and no longer dispose of organic matter in landfills.
5. Waterloo Region will have a thriving local food system built on local farming and food production and processing that feeds much of the community.
6. Waterloo Region will have leveraged reducing GHG emissions to increase equity, prosperity, and resiliency for all.

The City of Waterloo (and area municipalities) are directly responsible for leading, partnering, collaborating, or supporting 31 of the actions in the plan. The other actions are either the responsibility of the other municipalities or the Region of Waterloo. Since the release of the plan, the City has been working with the ClimateActionWR collaborative to create a governance structure intended to guide all work going forward in the region. The collaborative has also spearheaded public education about the plan including the recent release of a video and multiple in-person public engagements.

The City (and all area municipalities) are responsible for leading 26 of the 31 actions assigned. Of these actions, the City of Waterloo has either initiated or completed over 80% ranging from large scale transformative initiatives to more localized action such as managing community gardens.

3.2.1.3 The Energy Conservation Demand Management (ECDM) Plan

The ECDM Plan is a provincial requirement under O.Reg.507/18, and is legislated to be updated every 5 years. The last iteration of the plan was completed in 2019. The plan includes an inventory of corporate GHG emissions, action items to reduce emissions, and a historic list of previous items.

3.2.1.4 The Community Energy Investment Strategy for Waterloo Region

The Community Energy Investment Strategy for Waterloo Region (CEISWR) was created in February 2018 in collaboration with the Region of Waterloo, the cities of Waterloo, Kitchener, and Cambridge, and the local utilities. The purpose of the CEISWR is to improve and sustain Waterloo Region's economic competitiveness and quality of life through the coordination of targeted energy investments. The Strategy includes a list of 22 Energy Opportunities and 20 Recommended Actions that aim to support and facilitate implementation of the opportunities towards improving energy performance of buildings, enhancing local energy generation and security, transitioning to a low-carbon local transportation network, and cultivating a supportive and innovative environment for energy investments.

3.2.2 Community Mitigation Monitoring

The City of Waterloo is part of the regional climate collaborative ClimateActionWR which acts in tandem with all eight area municipalities to plan and implement community GHG mitigation measures. As part of this partnership, community GHG are measured and reported on as a region, rather than as individual municipalities.

Traditionally, community GHG emissions are measured every five years, with the last measurement having occurred in 2020. However, as a result of the COVID-19 pandemic, the year 2020 is not an accurate representation of changes in GHG emissions. Reductions in commuter and personal travel, changes to industrial operations, and the closing of workplaces and retail locations led to lower than expected emissions that should not be used to indicate a trend. To reduce this impact, 2019 data will be presented as a proxy. Table 4 represents a summary of the community GHG inventory data. A full report is available through ClimateActionWR's Our Progress, Our Path 2022: Community GHG Re-Inventory Report.

Table 4: Community GHG Inventory Summary for 2010, 2015, and 2019

	2010 (Baseline)	2015	2019
Total (Tonnes of CO ₂ e)	4,500,982	4,223,636	4,333,642

	2010 (Baseline)	2015	2019
Per Capita (Tonnes of CO ₂ e)	8.4	7.5	7.1

The data shows that the per capita emissions of CO₂e were reduced from 2015 to 2019. However, due to factors such as an increasing population, the total amount of community GHG emissions has increased by 110,006 Tonnes of CO₂e in the same time period.

3.2.3 Community Mitigation Actions

3.2.3.1 Active and Public Transportation

Although the City of Waterloo is not directly responsible for public transit, several initiatives have been undertaken to encourage active and public transit in the community. The City also encourages low-carbon methods of transportation through its Transportation Master Plan and Trails and Bikeways Master Plan.

Active transit, such as walking or cycling, has been encouraged through community planning, incentives, education programs, and behavioral change programs including:

- In October of 2022 the City of Waterloo officially opened the Larch Street woonerf. A woonerf, also known as a “living street”, is a shared street designed to emphasize walking and cycling over car use, while still allowing for vehicle traffic. Pedestrians, cyclists, and vehicles all share the same right-of-way without any physical boundaries separating them. This encourages only vehicles who are there to patron the local businesses to use the road. The design included bike racks, planters, benches, street furniture, waste receptacles, and young trees for a future urban garden and a community meeting space.
- There are more than 225 bike parking spaces (covered and uncovered) in Uptown Waterloo, Cycling Maps and Newsletters, bike parking maps, bike parking at all community centers, bicycle pumps available at several public facilities, and bike valet services at certain City events. Bicycle cross-rides and bike-boxes can also be found at intersections throughout the City.
- There are 150 km of off-road and multi-use trail with in-house trail maps.

The City of Waterloo was the first mid-sized City in Ontario to achieve the Bike Friendly Gold Standard (Gold Bicycle Friendly Community) by the Share the Road Cycling Coalition. The City is currently working on implementing aspects of the Transportation Master Plan with the aim of achieving the Platinum level Bicycle-Friend Community ranking.

3.2.3.2 Waste Reduction

While waste collection and disposal is a Regional responsibility, the City of Waterloo has initiated several smaller projects to reduce the amount of waste produced.

- The City has dog waste collection units, affectionately known as “poop power”. Waste from these units is collected and shipped to a local bio-digester where the waste is separated from the bags and converted into electricity, heat, and

nutrient dense fertilizer. As of 2022 enough waste has been collected through that system to power 400 homes for a month.

- In 2019 the CAO implemented a single-use water bottle ban inside Waterloo City Center for municipal business use.
- The City hosts 20 Minute Makeover Events on Earth Day to encourage cleaning up litter in city parks and grounds.
- Clerks made leftover election supplies available for further use beyond the election, and there are e-waste containers available at City Center
- Several services have been made available online, including paying parking tickets, paying property taxes, filing complaints, job applications, etc. These services no longer require the use or disposal of paper products.
- Fleet has implemented the use of fully synthetic oils, which has resulted in longer service intervals, less spent oil, and fewer used filters. Recycling of metal, spent oil, solvents, batteries, and tires is standard practice in the operation.
- Procurement transitioned to an electronic bidding system alleviating the need for suppliers to travel to City offices to deliver multiple copies of paper submissions.

3.2.3.3 Thriving Local Food Systems

While the City of Waterloo is primarily an urban center, efforts have been made to create a thriving local food system through the following initiatives:

- In 2020, during the worst of the pandemic, the City provided 100 residents with at home garden kits. The kits were so popular that they were gone within an hour. The kits included everything needed to grow vegetables and herbs in a backyard, patio, or balcony. In addition to supporting resident health and well-being, the kits also provided access to local and low-cost food for residents.
- The City manages seven community gardens at six different locations. The gardens began near the early 2000's, but took off as a program in its current form in 2013. The gardens are neighborhood led with operational and funding support from the City. In 2023 Council approved policy M-012 Community Garden Program Policy to continue to guide the successful program and promote safe, transparent, sustainable, and equitable delivery.

3.2.3.4 Sustainable Economic Development

The City encourages local businesses to be sustainable through educational opportunities and planning including:

- The Waterloo Region Small Business Centre hosts events on the SDGs for local businesses which focuses on the contributions of organizations and entrepreneurs to achieve the UN SGD targets.
- Council approved Sustainability Standards for the City's Generation Park. Urban design principles include all-encompassing environmental sustainability, unique innovative and green design features, and direct linkages to on-road and off-road facilities to enable safe and highly visible connections for pedestrian and cyclists.

4.0 Climate Change Adaptation

Climate change adaptation refers to changing traditional behaviors, assets, policies, and processes to become more resilient to the impacts of climate change. Often many of the activities a City already does are part of making sure the community is resilient towards impacts of weather. Contrary to mitigation, adaptation efforts are often harder to quantify or differentiate. Positive impacts may not be seen until after an event, or may be entangled with other compounding influences.

4.1 Corporate Adaptation

4.1.1 The Corporate Climate Change Adaptation Plan

The Corporate Climate Change Adaptation Plan (CCCAP) was approved by Council on June 17th, 2019. The intent of the CCCAP is to increase the adaptive capacity and resiliency of the City's assets and services to future climate impacts, and to integrate climate change adaptation into day-to-day operations.

This plan includes 37 recommended actions encompassing policies, projects, and programs. These actions are rooted in eight key goals:

1. Create conditions to minimize health and safety risks to outdoor workers and community members.
2. Generate awareness of changing climate conditions with staff and the public.
3. Ensure a coordinated response to and recovery from extreme weather events.
4. Consider climate change impacts in the design, construction, and maintenance of built infrastructure.
5. Foster resiliency within the urban forest and natural landscape.
6. Reduce risks associated with heavy rainfall and flooding.
7. Minimize disruptions to City services.
8. Integrate climate change adaptation into the City's strategies, plans, policies, procedures, and operations.

The creation of the plan was the result of a collaborative effort by the staff Adaptation Working Group, the Project Manager, ICLEI Canada, and LURA Consulting. Staff from several other divisions including the City Managers and Director groups were also key in the planning process. The corporate-wide and collaborative nature of this initiative enabled the creation of a plan that could tackle adaptation for the City in a practical, thorough, and inclusive manner. It was a successful example of the collaborative approach required to undertake efforts towards sustainability and climate change goals. The City is currently working on implementation of the actions, and staff will be bringing forth a 5-year update report in 2024.

4.2 Community Adaptation

4.2.1 Community Adaptive Actions

4.2.1.1 Enhancing the Natural Environment and Biodiversity Protection

The City has a longstanding history of protecting its natural resources including forests, air, water, and local wildlife. Each fall the City works with local neighborhood and community groups to host tree planting events in different City parks. These trees provide healthy habitats for pollinators and expands our urban forest, creating shade and improving water and air quality. In the upcoming years, the City will be creating its Urban Forest Management Strategy which will integrate existing policy, strategies, and plans to provide a clear direction for the management of the City's urban forests for the next 10-15 years. Urban forests are under pressure from any things, including climate change and invasive species insects. In addition, the City is currently conducting the Laurel Greenway Feasibility Study, which will focus on creating meaningful greenspace for residents along the Laurel Creek from Waterloo Park to Weber Street.

Notably, the City of Waterloo is recognized as a Bee City due to its efforts in supporting native pollinators and their habitat. This is done through education and community stewardship on municipal parkland including:

- Waterloo's Pollinator Working Group provides educational experiences and park stewardship activities relating to native pollinators and their habitat.
- During September and October, the community is invited to dig in and plant native trees, shrubs, and wildflowers in public parks through the community planting program.
- The City provides additional information through a Bee-City e-newsletter.

Communities within the City have often been involved with efforts in park stewardship. A prominent example is the City's Partners in Parks program, which allows residents short- or long-term stewardship opportunities. Neighborhood Associations can also host a park project involving the planting and maintenance of up to 15 trees.

4.2.1.2 Resilient and Adaptive Community

During periods of extreme heat the City has several cooling-specific locations including the splash pads and spray parks at Waterloo Park and Albert McCormick Community Centre and the Moses Springer outdoor pool. During extreme weather the City also encourage people to seek relief if needed within our recreational facilities. Several upcoming projects will also be used to protect residents from the heat, and provide more pleasant and accessible public spaces:

- Improvements to Waterloo Public Square including a water feature and a permanent and moveable shade element.
- Installation of water drinking fountain in upcoming uptown public bathroom.

Resilience against changing conditions, in particular precipitation, have been or are being integrated into several City Master Plans and processes:

- The [Stormwater Master Plan](#) (December 2019) included network modelling under predicted impacts of climate change. The modelling exercise determined that climate change does increase the prevalence of flooding, but that this can largely be mitigated through the implementation of wide-spread source and conveyance controls to reduce runoff volumes into the storm sewer network.
- The Asset Management Plan (2020) has a goal and objective of addressing climate change implications and was noted as a sample driver in the work. The Corporate A-030L Strategic Asset Management Policy stated that detailed asset management plans will define the costs that may arise from climate change risks & implications, opportunities and strategies to mitigate climate change risks and implications, and a disaster strategy for climate change related impacts on infrastructure.
- The City made a strategic adjustment to its asset management approach in 2022 by changing from a like-for-like approach to a modern equivalent methodology. This change improves the Waterloo DSS's forecasting capability, adjust the estimated annual infrastructure funding gap and inform the "percentage of needs" calculation used to allocate capital replacement and rehabilitation funding for tax base funded assets. An example of this change is a replacement of HPS decorative street light bulbs with Light Emitting Diode (LED) bulbs.
- The Waterloo Sanitary Master Plan considered, as the wet weather design event, the impact of a 10-yr, 3 hour Chicago storm on the collection system response. This storm was characterized by its high intensity and short duration. The Plan includes a section on the potential impacts of climate, including a review on the current lack of standards in the field, and the current best practices available to municipalities.

Additional projects to increase the resilience of the City and community on increasing precipitation include:

- The Vista Hills subdivision has a system whereby clean water is collected from rooftops and infiltrated directly into the ground to reduce overland flooding. This was the second system of this scale built in Ontario.
- In partnership with REEP a rain garden was planted at Waterloo City Center in 2020.
- In 2011 the City began implementing the stormwater credit program. Residents of the City who use methods such as rain barrels to divert stormwater are eligible for up to a 45% credit on the stormwater portion of their water utility bill. The program aims to help protect water resources.
- Planning has an environmental stewardship booklet "Naturally: Your Waterloo" which advises residents on how they can make environmentally conscious decisions in their own lives and properties.
- GreenLab is an environmental education project located within RIM Park. The project features a new outdoor sports facility with two artificial turf fields, four natural sports fields, a rain-water harvesting system, and a green roof on a

pavilion in the central gathering area. GreenLab was conceived by the City of Waterloo to showcase and build awareness of the importance of water conservation and re-use. The system collects and re-uses rainwater that would otherwise be drained directly into the storm sewers. It reduces water consumption on four grassed sports fields by up to 10 million liters of water annually. The rainwater harvesting system stores 563,000 liters of rainwater, reducing the impact on the City's stormwater system. It also acts as an educational tool with descriptive signage and a web-based educational module available.

- The City has begun an advanced metering initiative for monitoring household water use so that residents can better understand and reduce their consumption.
- The City has been monitoring the Laurel Creek Watershed since 1996 to assess the quality and quantity of the water.
- The City of Waterloo also introduced a rainwater harvesting system at the Waterloo Service Centre to collect, treat, store and reuse stormwater runoff from building rooftops and parking lots.

4.3 Staff Engagement on Sustainability and Climate Change

Municipal staff, and the expertise, passion, and ingenuity that they bring to their work, are an integral and indispensable part of pushing the City of Waterloo towards its climate change goals. In order to succeed, each department, division, and team within the City must be aware of how their specific role and knowledge can be used to reduce community and corporate GHG emissions, and create a resilient and adaptable city. By embedding this approach internally, the City can look to establish a culture of sustainability that spreads beyond the Corporation and into the community.

In 2022, various forms of staff engagement were conducted to determine the state of staff knowledge, attitudes, and participation towards sustainability and climate change efforts within the City. This included City-wide interviews conducted by the SSO as well as research completed by students from Wilfrid Laurier University which focused on environmental sustainability and staff engagement. Overall, employees were found to be motivated to be actively engaged and involved in the City's sustainability plans and efforts, but faced several key barriers integrating it into their own roles including:

- A lack of involvement in sustainable initiatives planning and projects.
- A lack of knowledge on how sustainability practices or initiatives converted into individual responsibilities. Of the employees surveyed in the Laurier study, 54% stated that they did not understand their roles in terms of sustainability and environmental efforts.
- A lack of staff education on how to participate in sustainability initiatives, especially on a day-to-day to basis
- Perceived lack of clear sustainability measurements and tracking within the City
- Perceived lack of relevance of sustainability work to their roles.
- Logistical roadblocks including lack of funding or lack of staff or expertise resources.

- A lack of mandate and/or opportunity within their own roles to encourage or allow them to incorporate sustainability.
- Lack of knowledge of any of the City's sustainability and climate change goals, work, staff, or short-and-long term goals.

Despite the above, several sustainability and climate change initiatives have been, or are being, implemented in various divisions across the City.

Several efforts have been made to engage and educate staff to encourage them to be more sustainable in their personal and professional lives. When new staff join the City they must take the Adaptation Learning Module which teaches new employees about the City's climate change adaptation efforts. This module will soon be accompanied by a Greenhouse Gas Mitigation Learning module. This module is being designed to educate new staff on the science behind GHG mitigation and give an overview of the mitigation efforts of the City. The anticipated completion date for this module is 2023.

Staff have also had access to a variety of events and initiatives to encourage active and public means of transportation to replace the use of single-occupancy vehicles to get to work. This includes membership to the TravelWise program, educational workshops, staff bike ride events, and incentivized parking costs.

5.0 Measurement and Reporting Frameworks

As a result of the holistic nature of the work, elements of sustainability and climate change work is measured in various ways throughout the City. While this annual report aims to capture to broad essence of progress, detailed analysis of division-specific reporting on technical work has been left to existing reporting and measurement structures. Below is a list of the current sustainability and climate change specific measurement and reporting structures in place in the City, and when relevant the Region:

- This current report is the first of an intended annual series to be released on or near Earth Day every year highlighting the progress or challenges accomplished in the sustainability and climate change portfolio.
- Every five years the City is provincially legislated to report corporate GHG emissions through the completion of an ECDM Plan.
- Every year the City submits to the province under the Broader Public Sector reporting requirements electricity, natural gas, and water use for City owned buildings.
- Ongoing participation as part of ISO 37120 Sustainable Cities and Communities led by the World Council on City Data (WCCD).
- Every five years the City of Waterloo contributes to the Region's reporting of community GHG emissions. The most recent inventory was for the year 2020.

6.0 Next Steps

The City of Waterloo is currently in a position to formalize and institutionalize its sustainability and climate change initiatives, which will be a key area of focus in the upcoming year. A significant amount of work has been done to date to establish a baseline of knowledge throughout the City, and this work will be built on to prioritize actions and funding. Notable upcoming projects in this space include:

- Completion of the Corporate Climate Action Plan to formalize specific actions in the City on reducing GHG emissions.
- Formalization of funding structures and internal decision-making as part of the three year budget process
- Inclusion of sustainability and climate change in the 2023-2026 Strategic Plan.
- Establishment of a process for reviewing and reporting on localized climate projections at regular time intervals.
- The SSO and Strategic Initiatives, in partnership with Communications, are currently updating the Environment and Climate Change Website to be more focused around our current climate change activities and goals, feature the City's accomplishments in this space, and provide information for residents on how they can be sustainable in their own lives.
- Exploration of the links between asset management and climate change adaptation as per O.Reg 588/17: Asset Management Planning for Municipal Infrastructure.
- Continued internal and external engagement, communication, and partnership creation.
- Five year update on the CCCAP in 2024.

Appendix A Timeline of Sustainability and Climate Change in the City of Waterloo

- **1989**
 - Development of the Environment First Policy
- **1992**
 - The City of Waterloo completes one of Ontario's first watershed studies in partnership with the Grand River Conservation Authority leading to the completion of a number of subwatershed plans and environmental policies in the Official Plan
- **1999**
 - The City of Waterloo becomes a member of the FCM (Federation of Canadian Municipalities) Partners for climate protection program
 - Council agrees to work towards a corporate GHG emission reduction target of 20% and a community GHG reduction targets of 6% by 2009
 - Completion of the City's Clean Air Plan
- **2002**
 - Council accepts the Environmental Strategic Plan
- **2003**
 - The City of Waterloo generates its first Solar PV energy to offset a portion of the electrical load of City Center
- **2010**
 - The Environmental Strategic Plan becomes the Environmental Strategy
- **2011**
 - The City of Waterloo begins tracking its GHG emissions as per O.Reg. 507/18
 - Council approves the decision to join ClimateActionWR (previously Waterloo Region Climate Collaborative)
 - Stormwater management utility rates are introduced
- **2013**
 - Council approves the City's first Energy Conservation Demand Management (ECDM) Plan
- **2014**
 - The City becomes a pledging partner in the Impact Network (previously the Regional Sustainability Initiative)
- **2015**
 - Creation of the City of Waterloo's Sustainability Office
- **2016**
 - Formation of the Sustainability Advisory Committee (SAC)
- **2018**
 - Council endorses the Community Energy Investment Strategy
 - Council endorses a community energy reduction target of 80% by 2050
 - Council endorses the Green Building Policy for City-Owned buildings

- **2019**
 - Council endorses the Corporate Climate Change Adaptation Plan
 - “Enable bold local actions to address the climate change crisis” is named as an objective in the 2019-2022 Strategic Plan
 - Council declares a climate emergency and adopts corporate reduction targets of at least 80% by 2050
- **2020**
 - Council approves the terms of reference for the Corporate Climate Action Plan (CorCAP)
- **2021**
 - Council endorses the TransformWR community GHG emission reduction targets of 50% by 2030 and 80% by 2050
 - Council approves the Corporate Greenhouse Gas and Energy Roadmap-Phase 1.
- **2022**
 - City of Waterloo hires a Senior Sustainability Officer in the Office of the CAO to oversee work on the sustainability and climate change portfolio.
 - Strategic adjustment of asset replacement from a like-for-like to modern equivalent approach.
- **2023**
 - Council approves budget for a Director of Strategic Initiatives role to oversee sustainability and climate change as part of their portfolio.

Appendix B Climate Partners

[ClimateActionWR \(CAWR\)](#): ClimateActionWR is a formal collaboration between all eight area municipalities in the Region of Waterloo. It is co-led by REEP Green Solutions and Sustainable Waterloo Region. As a funding partner, the City of Waterloo is a member of their management team along with the Region, and the Cities of Kitchener and Cambridge. ClimateActionWR coordinate the activities of the regional climate mitigation strategy TransformWR, measures and monitors progress on community emissions reductions, and engages the community in climate action initiatives. The collaborative is a member of Sustainable Waterloo Region.

[REEP Green Solutions \(REEP\)](#): REEP is an environmental charity focusing on empowering the local community with practical tools, knowledge, and capacity for action to make sustainable living the norm. Their programs include energy efficiency, water conservation, waste reduction, and cultivating healthy yards with a focus on the residential sector.

[Sustainable Waterloo Region \(SWR\)](#): Sustainable Waterloo Region is a social enterprise non-profit focused on helping local businesses and members of the community become environmentally and economically sustainable and strong. They run several programs including the [Impact Network](#) for operational sustainability, [DriveZero](#), [TravelWise](#), [ClimateActionWR](#), and [evolveGREEN](#).

[Enova Power Corp](#): Enova Power Corp is the local utility and distribution company which supplies power to the City of Waterloo.

[Waterloo Region Community Energy \(WRCE\)](#): Waterloo Region Community Energy is a collaborative initiative between the Region of Waterloo, its urban municipalities, and the local utilities. WRCE initiates and supports projects to improve and sustain Waterloo Region's economic competitiveness and quality of life through the coordination of targeted energy investments in Buildings, Energy Generation, and Energy Literacy.

[Grand River Energy \(GRE\)](#): Grand River Energy is a sustainable energy solutions company which helps organizations create their own power, use less energy, optimize energy usage, and benefit from government incentives to drastically reduce their operational costs and carbon footprint.

Appendix C Community Partners and Advocacy Groups

- [Bicycle Mayor of Waterloo](#) Arcy Canumay collaborates with people and organizations in Waterloo to create an environment that will encourage more people to ride their bike.
- [Climate Legacy](#) mobilizes older Canadians in climate action through their voice, their time and their money.
- [Cycle Waterloo Region \(CycleWR\)](#) is an advocacy group focused on safe, convenient, respected, and everyday cycling as a mode of transportation for people of all ages and abilities.
- [Divest Waterloo](#) is an advocacy group focussed on supporting fossil fuel divestment campaigns across Waterloo region.
- [Faith Climate Justice WR](#) is a collective of faith communities in Waterloo Region advocating for climate action and a just recovery from the COVID-19 pandemic.
- [Grand River Environmental Network \(GREN\)](#) is a network of advocates and stewards for the protection of the environment in the grant river watershed.
- [GreenWR](#) is an organization focusing promoting on Green Development Standards.
- [Ground Up Waterloo Region](#) is an inter-advocate platform for political action.
- [Hold the Line Waterloo Region](#) is a non-profit group dedicated to planning events and engagement opportunities that shift the needle towards sustainable development in Waterloo Region.
- [Rare](#) is a community-based urban land trust and environmental institute that protects over 1,200 acres of highly sensitive lands across 7 properties in Waterloo Region and Wellington County.
- [RISE Waterloo Region RISE Waterloo Region](#) is the local chapter of the global [RISE for Climate](#) movement which promotes people speaking up for international and local climate action.
- [Waterloo Region Climate Initiatives \(WRCI\)](#) is a non-profit group created to raise awareness about the climate change impacts of our food systems and the benefits of expanding the consumption of a plant-based diet.
- [50 by 2030 WR \(50x30WR\)](#) is a grassroots, community-led campaign advocating for Waterloo Region to commit to a 50% reduction in GHG emissions reductions by 2030.

Appendix D
November 18th, 2019 Declaration of a Climate Emergency

Motion:

WHEREAS the Canadian government has committed to limiting global heating to 1.5 degrees as per the COP21 Paris Agreement, and the City of Waterloo has committed to a shared community scope reduction of greenhouse gas emissions to 80% below 2010 levels by 2050;

WHEREAS the Intergovernmental Panel on Climate Change implies that to hit these targets, carbon dioxide emissions need to drop between 50% and 58% below 2010 levels by 2030 and between 94% and 107% by 2050, and then continue to decline, reaching net negative emissions in the second half of the century;

WHEREAS the City of Waterloo has identified climate change as a crisis and committed to enabling bold local actions to address the crisis; adopting environmental sustainability as a guiding principle of the 2019-2022 Strategic Plan and embedding it in the Corporate Climate Adaptation Plan, the Conservation Demand Management Program, the City's Green Building Policy and the City's work with Climate Action Waterloo Region;

WHEREAS the City of Waterloo is a community partner in the Region of Waterloo-led process to develop a Community Climate Adaptation Plan for Waterloo Region;

WHEREAS the City of Waterloo has made a commitment to develop a suite of metrics using the ISO 37120:2018 international standard in order to align our efforts with the United Nations' Sustainable Development Goals (SDGs); WHEREAS climate action is an holistic endeavour and must be done alongside Indigenous peoples and nations, the original caretakers of this land, and must also address the immediate social impacts of climate breakdown on our most vulnerable populations;

WHEREAS the purpose of a climate emergency declaration is to accelerate sustained and meaningful action, and to commit to a scaled and timely response to climate breakdown;

Therefore be it resolved that the City of Waterloo declare a climate emergency and formally adopt a Corporate emissions target of a minimum 80% reduction in GHG emissions below 2011 levels by 2050;

Be it further resolved that Council direct staff to investigate options for a Corporate Climate Action Plan commensurate with limiting global heating to 1.5 degrees Celsius, and for that plan to include a framework for carbon budgeting and reporting metrics developed in partnership with Climate Action Waterloo Region, as well as appropriate

accountability frameworks to embed the Strategic Plan's guiding principles into all divisions, departments, reports, and projects; and for staff to report back to Council in 2020 with terms of reference for this plan and a proposed timeline for prompt implementation;

Be it further resolved that Council directs staff to build the capacity of City employees and volunteers, through learning and collaboration as well as staffing and leadership, to fully understand and robustly address the climate emergency within departments and divisions across the organization;

Be it finally resolved that the City consult and collaborate with the public and relevant groups or organizations in the process of addressing climate breakdown and meeting corporate climate goals.



STAFF REPORT Planning

Title: Harmonized Green Development Standards (GDS): Phase 2, Project Launch
Report Number: IPPW2023-020
Author: Max Kerrigan
Council Date: April 24, 2023
File: N/A
Attachments: Appendix A – MMAH Letter
Ward No.: City Wide

Recommendations:

1. That staff report IPPW2023-20, 'Harmonized Green Development Standards (GDS): Phase 2, Project Launch, WR Community Energy', be received for information.

A. Executive Summary

[WR Community Energy](#) ("WRCE") is a collaborative initiative between the Region of Waterloo, its urban municipalities, and local utilities created to lead the implementation of Waterloo Region's [Community Energy Investment Strategy](#) and to steward energy transition in our community. The purpose of this report is to inform Council that WRCE recently completed Phase 1 of its Green Development Standard (GDS) initiative. The GDS is intended to support local municipal and regional climate action goals. WRCE is now proceeding to Phase 2.

The proposed GDS will provide a harmonized and consistent approach to green development / design in Waterloo, Kitchener, Cambridge, and the Townships, subject to approval by the respective councils. The GDS will provide comprehensive and clear requirements for the development industry, based on leading GDS best practices and local environmental, energy, and sustainability goals. Green Development Standards have been successfully prepared and implemented in multiple communities across Ontario over the last fifteen years.

B. Financial Implications

None.

C. Technology Implications

None.

D. Link to Strategic Plan

(Strategic Objectives: Equity, Inclusion and a Sense of Belonging; Sustainability and the Environment; Safe, Sustainable Transportation; Healthy Community & Resilient Neighbourhoods; Infrastructure Renewal; Economic Growth & Development)

(Guiding Principles: Equity and Inclusion; Sustainability; Fiscal Responsibility; Healthy and Safe Workplace; Effective Engagement; Personal Leadership; Service Excellence)

Healthy Community & Resilient Neighbourhoods
Sustainability and the Environment
Economic Growth and Development

E. Previous Reports on this Topic

None.



Harmonized Green Development Standards (GDS): Phase 2, Project Launch IPPW2023-020

1.0 What is a Green Development Standard?

Green Development Standards (GDS) are principles, standards and requirements of municipalities to promote environmentally sustainable design. GDS have been successfully prepared and implemented in multiple communities across Ontario over the last fifteen years.

2.0 Work Completed to Date

[WR Community Energy](#) (“WRCE”) is a collaborative initiative between the Region of Waterloo, its urban municipalities, and local utilities created to lead the implementation of Waterloo Region’s [Community Energy Investment Strategy](#) and to steward energy transition in our community. The City of Waterloo is a founding member.

In 2021, WRCE formed a **Land-Use and Energy Working Group** (the “Working Group”) consisting of Regional staff, municipal staff, and utility company representatives with the goal of better integrating energy considerations into the development process. Green Development Standards were identified as an opportunity to advance that goal, and are explicitly or implicitly referenced in the following documents:

- Climate Action WR (2013)
- Regional Official Plan (2015)
- Community Energy Investment Strategy (2018)
- Declaration of a climate emergency (2019)
- Transform WR (2021)

WRCE’s GDS initiative takes a harmonized approach across local municipalities, for several reasons:

- Benefit of sharing resources and expertise, including external consultants with experience in designing a GDS.
- Create a consistent GDS approach across local municipalities, for ease of implementation with the development industry.
- Collective capacity-building for staff across local municipalities as part of the preparation, training, and application of the GDS.

4 Integrated Planning & Public Works

In 2022, the Working Group established a GDS Subcommittee to support the development of procurement of relevant documents, and help guide the next phases of a harmonized GDS for the region. The Working Group (and Subcommittee) are:

Amanda Kutler, Region of Waterloo (GDS Subcommittee)
Kathy Padgett, City of Cambridge (GDS Subcommittee)
Janine Oosterveld, City of Kitchener (GDS Subcommittee)
Max Kerrigan, City of Waterloo (GDS Subcommittee)
Allen Chan / Shaun Wang, Enova Power Corp.
Blair Hiseler, Enbridge
Umar Waqas, GrandBridge
Michele Kamphuis, Kitchener Utilities
Matthew Day, WR Community Energy (GDS Subcommittee)

3.0 Phase 1 GDS Report

The GDS project has been split into two phases. The GDS Subcommittee retained *Urban Equation* and *The Planning Partnership* to conduct Phase 1, based on their successful work developing GDS in the Town of Whitby and the City of Pickering. Phase 1 is complete, and focused on informing municipal and agency staff on how other municipalities created their GDS, including enabling policies and best practices.

Phase 1 summarized relevant policy considerations, engagement practices, and key building blocks to support the creation of a leading edge GDS for the region. Phase 1 provides the foundational work needed to enable Phase 2 of the project, including:

- Understanding best practices across leading municipalities.
- Understanding how policies can support green development standards.
- Collection of baseline information to secure next phases of work.
- Engagement and education approaches to effectively foster partner buy-in.
- An overview of anticipated next phases of work.

4.0 Phase 2

Phase 2, which is launching, will focus on community and development industry engagement, and the preparation of Green Development Standards for the region.

Phase 2 work will occur over the course of the next two years, with engagement at each stage of the project. A detailed work plan will be established as a first step, in conjunction with the retention of a consultant team to coordinate consultation, consolidate feedback, and develop the GDS and implementation mechanisms. It is anticipated that the GDS Subcommittee will present the final GDS to local Councils in late 2024 or early 2025.

The Provincial Government recently indicated that they recognize the important work being done by municipalities through GDS to encourage green-friendly development, and that the Province is committed to supporting these efforts (see Appendix A). While the Building Code already contains standards for energy and water conservation, the

5 **Integrated Planning & Public Works**

Province aims to develop a new and consistent province-wide approach for municipalities wanting to implement GDS that are above the minimum requirements in the Building Code. This is anticipated to include the transitioning of certain GDS related elements associated with building design (which are currently being evaluated through the site plan process) into the Ontario Building Code. This will be achieved through an interim Building Code amendment targeted for summer of 2023.

This report is provided for information, for Council's awareness regarding WR Community Energy's GDS initiative, in particular the completion of Phase 1 and the launching of Phase 2.

Appendix A

Ministry of Municipal Affairs and Housing – Letter to Municipalities with an Interest in Green Standards

**Ministry of
Municipal Affairs
and Housing**

Office of the Minister

777 Bay Street, 17th Floor
Toronto ON M7A 2J3 Tel.:
416 585-7000

**Ministère des Affaires
municipales et du
Logement**

Bureau du ministre 777,

rue Bay, 17^e étage
Toronto (Ontario) M7A 2J3 Tél.
: 416 585-7000



Ontario

234-2023-852

February 28, 2023

Re: Municipalities with an Interest in Green Standards

Dear Head of Council and CAO:

Ontario municipalities have been developing green standards that have introduced leading practices in North America for promoting energy efficiency, environmentally friendly landscaping, bird-friendly design and other important sustainable design measures.

We have heard from municipalities, building owners and occupants, design professionals and the general public about the importance of these green standards. The innovative approaches being implemented through the site plan control process will help move Ontario sooner to the goal of net-zero emission communities.

It was not the intention of the government through Bill 23, *The More Homes Built Faster Act, 2022*, to prevent municipalities from using site plan control to promote green standards. One of the objectives was to focus site plan reviews on health and safety issues rather than architectural or decorative landscape details that increase costs and create unnecessary delays.

Bill 23 was amended to maintain important *Planning Act* provisions related to sustainable design of landscape elements and to provide municipalities with the option to require site plan drawings to show municipal green building construction requirements that will be authorized by the Building Code and established by municipal by-law.

7 Integrated Planning & Public Works

The government recognizes the important work being done by municipalities through green standards to encourage green-friendly development and is committed to supporting these efforts.

While the Building Code already contains high standards for energy and water conservation more needs to be done. As a first step, the Ministry plans to commence discussions in the near term with municipalities, builders, designers, manufacturers, and building officials to develop a new and consistent province-wide approach for municipalities wanting to implement green building standards that are above the minimum requirements in the Building Code.

We plan to work with interested municipalities and other stakeholders on transitioning certain green building standards related to building construction (which are currently being implemented through the site plan process) into the Ontario Building Code. This will be achieved through an interim Building Code amendment by the summer of 2023.

For municipalities interested in promoting leading practices, this approach would maintain consistent construction standards in Ontario that provide important benefits to building product manufacturers, designers and builders, while also continuing to demonstrate Ontario's commitment to enhancing green standards.

In addition, Ontario has consulted on advancing harmonization of energy efficiency requirements in buildings by aligning Ontario's Building Code with selected National Code tiers as minimum energy efficiency requirements in the next edition of the Code in 2024.

In future editions of the Building Code, Ontario will work within the National Code development system to promote further alignment of national, provincial and municipal requirements for energy efficiency and other relevant green building standards.

I also wish to clarify that aspects of green standards that are not brought into Ontario's Building Code because they do not involve building construction (including green infrastructure, cool paving, biodiversity, tree plantings etc.) will continue to be optional standards that can be required through municipal by-law and implemented through site plan control. To ensure these matters are understood, the Ministry plans to update its online site plan guidance to reflect Green Building Standards early in 2023.

During the transition period, until the green standards are authorized in the Building Code, we would anticipate that municipalities will continue to use site plan control to address green standards to the extent possible.

I have asked Mansoor Mahmood, Director of the Building and Development Branch, to connect with municipal officials on the proposed green standards to be included in the Ontario Building Code. He can be reached at 416-992-2855 or mansoor.mahmood@ontario.ca.

Sincerely,



Steve
Clark
Minister

C. Chief Administrative Officers
Kate Manson-Smith, Deputy Minister of Municipal Affairs and Housing Mansoor
Mahmood, Director, Building and Development Branch



STAFF REPORT
Finance

Title: 2023 General Tax Levy
Report Number: CORP2023-017
Author: Mary Zubert
Council Date: April 24, 2023
File: N/A
Attachments: Appendix A – 2023 General Tax Levy By-Law
Ward No.: City-Wide

Recommendation:

1. That Council approve CORP2023-017.
2. That Council adopt the 2023 General Levy By-law attached as Appendix A to this report based on a final municipal levy of \$92,656,663

A. Executive Summary

Section 312 of the Municipal Act, 2001, provides that a local municipality shall, each year, pass a by-law for the purpose of collecting the general local municipal levy. The General Tax Levy Bylaw is attached in Appendix A.

B. Financial Implications

On February 13, 2023 Council approved a property tax increase of 5.45%. This increase translates to a tax levy of \$92,656,663 when assessment growth of \$1,198,131 or 1.38% is included.

C. Technology Implications

None

D. Link to Strategic Plan

(Strategic Objectives: Equity, Inclusion and a Sense of Belonging; Sustainability and the Environment; Safe, Sustainable Transportation; Healthy Community & Resilient Neighbourhoods; Infrastructure Renewal; Economic Growth & Development)

(Guiding Principles: Equity and Inclusion; Sustainability; Fiscal Responsibility; Healthy and Safe Workplace; Effective Engagement; Personal Leadership; Service Excellence)

Corporate Excellence – processing annual by-law as required by legislation.

E. Previous Reports on this Topic

CORP2022-016 – 2022 General Tax Levy



**2023 General Tax Levy
CORP2023-017**

Section 312 of the Municipal Act, 2001, provides that a local municipality shall, each year, pass a by-law for the purpose of collecting the general local municipal levy. The General Tax Levy By-law (Appendix A) sets out the proposed 2023 tax rates. It directs the Treasurer to add to the City tax rates, the tax rates established by the Regional Municipality of Waterloo for Regional purposes, and the tax rates established by the Ministry of Finance for educational purposes in order to determine the overall rate to be used for the calculation of the 2023 final levy.

On February 13, 2023 Council approved a City of Waterloo property tax increase of 5.45%. This increase translates to a tax levy of \$92,656,663 when assessment growth of \$1,198,131 or 1.38% is included.

The final assessment growth value is provided in the MPAC 2022 Market Change Profile – Estimated Growth Report, Roll Edition December, 2022, also known as the Final Roll of Return.

The by-law gives the City Treasurer the discretion to determine the appropriate installment dates, and provides that the default penalty and interest on tax arrears be set at 1.25% each and every month in which default continues.

The installment payment dates for the commercial, industrial and multi-residential property classes are yet to be determined. These business property tax classes are subject to the complex capping calculations that determine the maximum tax levy. The timelines for the completion of these calculations are coordinated across the Region. The Region expects to bring forward the capping amounts in early June, 2023. Once complete, the due dates will be determined by the City Treasurer.

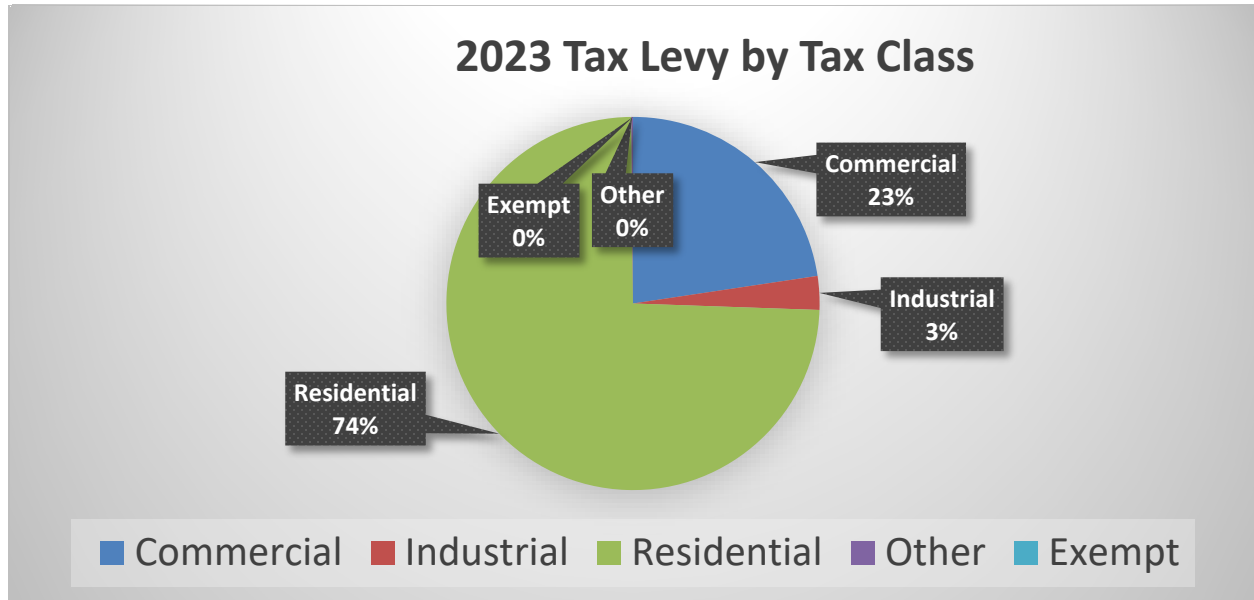
Table 1 below outlines the City of Waterloo Tax Rates in a summarized format (see Appendix "A" attached to this report for complete listing):

Table 1: 2023 City of Waterloo Tax Rates

Tax Class	Description	City
Residential		
R1	Residential: Farmland Awaiting Development	0.273663%
RH	Residential: Full, Shared Payment In Lieu	0.364884%
RT	Residential: Full	0.364884%
RDEP	Residential Taxable: Education Only	0.000000%
Multi-Residential		
M1	Multi-Residential Taxable: Farmland Awaiting Development Phase	0.273663%
MT	Multi-Residential Taxable	0.711523%
NT	New Multi-Residential Taxable	0.364884%
Commercial		
C1	Commercial Taxable: Farmland Awaiting Development	0.273663%
CH	Commercial Taxable: Full, Shared Payment in Lieu	0.711523%
CT	Commercial Taxable: Full	0.711523%
CU	Commercial Taxable: Excess Land	0.711523%
CX	Commercial Taxable: Vacant Land	0.711523%
DT	Office Building Taxable: Full	0.711523%
DU	Office Building Taxable: Excess Land	0.711523%
GT	Parking Lot Taxable: Full	0.711523%
HT	Landfill Taxable: Full	0.561921%
ST	Shopping Centre: Full	0.711523%
SU	Shopping Centre: Excess Land	0.711523%
XT	Commercial (New Construction) Taxable: Full	0.711523%
XU	Commercial (New Construction) Taxable: Excess Land	0.711523%
YT	Office Building (New Construction) Taxable: Full	0.711523%
ZT	Shopping Centre (New Construction): Full	0.711523%
ZU	Shopping Centre (New Construction): Excess Land	0.711523%
Industrial		
IH	Industrial Taxable: Full, Shared Payment in Lieu	0.711523%
IK	Industrial Taxable: Excess Land, Shared Payment in Lieu	0.711523%
IT	Industrial Taxable: Full	0.711523%
IU	Industrial Taxable: Excess Land	0.711523%
IX	Industrial Taxable: Vacant Land	0.711523%
JT	Industrial (New Construction) Taxable: Full	0.711523%
LT	Large Industrial Taxable: Full	0.711523%
LU	Large Industrial Taxable: Excess	0.711523%
Other		
FT	Farm Land: Full	0.091221%
PT	Pipeline Taxable: Full	0.423740%
TT	Managed Forest	0.091221%

Analysis:

The following chart depicts the proportion of tax revenue the City of Waterloo derives from five broad property tax classes: Residential / Multi-Residential, Other (Farm / Managed Forest/Pipeline), Commercial, Industrial, and Exempt. The burden of taxation has remained relatively stable with an increase to the Residential / Multi-Residential tax class (0.47794% increase) offset by a decrease in Industrial tax class (0.09001% decrease), commercial tax (0.38641% decrease) and other (0.00152% decrease) classes.



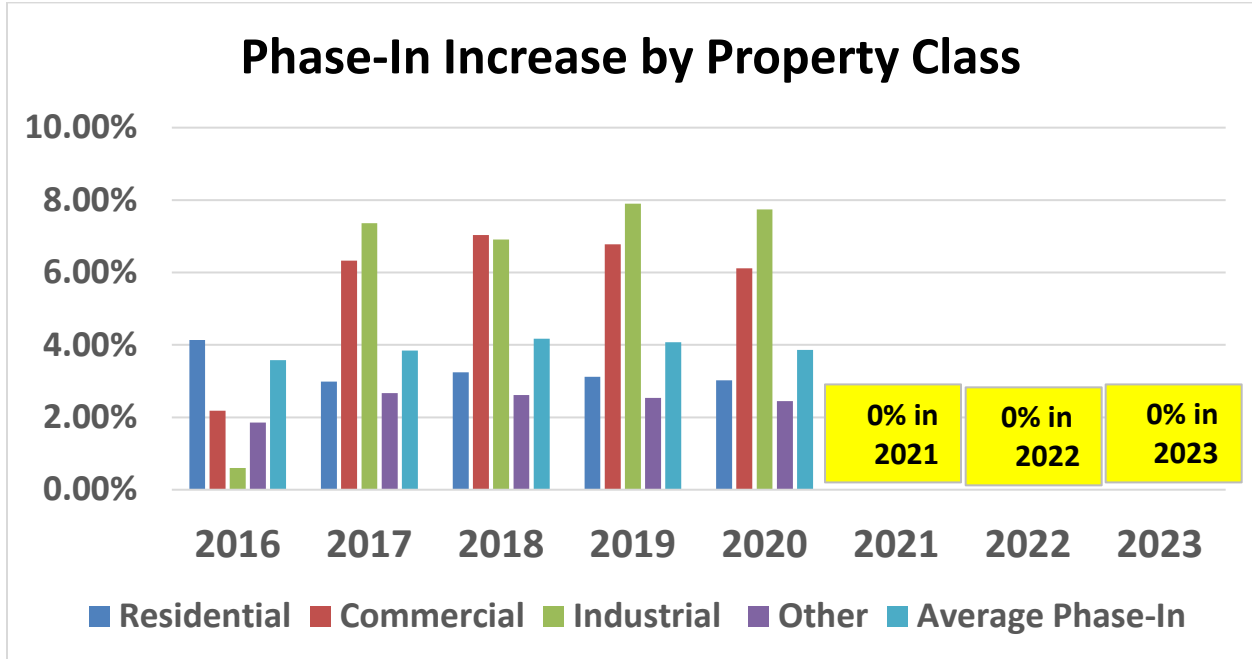
The City of Waterloo experienced a 1.38 % overall weighted assessment increase in 2023.

The City of Waterloo Roll of Return for 2023 added \$346.1 million in weighted assessment valuation which is higher than 2022 where the Roll of Return for 2022 added \$263.0 million. However, the Roll of Return for 2022 and 2023 were both significantly less than 2020 where the Roll of Return for 2020 added \$1.55 billion in weighted assessment valuation. The increase in 2020 included the final year of the 2016 assessment review phase in, which did not occur in recent years.

The reduced increase in the recent years weighted assessment valuation is a result of the covid pandemic and the delayed phase-in evaluations for existing assessments.

The 1.38% increase is driven by the following variation as a result of the pandemic:

1. Net growth of approximately 1.38% (\$346.1 million)
2. Phase-In on existing assessment for 2023 (0%)



The Ontario Government has announced that the 2020 Assessment Update has been postponed. Property assessments for the 2023 taxation year will continue to be based on the fully phased-in January 1, 2016 current values (i.e., the same valuation date in use for the 2022 taxation year). As a result, property taxes will be calculated based on the fully phased in 2016 value which in some cases have significantly changed since 2016.

The Association of Municipalities of Ontario (AMO) has been encouraging the Ministry of Finance to return to a timely assessment update cycle. This call for action is supported locally by the Waterloo Region Areas Treasurers.

Residents are encouraged to review Schedule 2 on the back of their final tax bill to view the impact of tax changes due to reassessment, policy changes and the impact of the various levels of government levy changes.

CORP2023-017 Appendix A

**THE CORPORATION OF
THE CITY OF WATERLOO****BY-LAW NO. 2023 –**

Being a By-law to PROVIDE FOR THE 2023 GENERAL TAX LEVY AND FOR THE PAYMENT OF 2023 PROPERTY TAXES

WHEREAS s. 312 of The Municipal Act, 2001, S.O. 2001, c.25, as amended, provides that the Council of a local municipality shall, after the adoption of estimates for the year, pass a by-law to levy a separate tax rate on the assessment in each property class;

AND WHEREAS the tax ratios set by the Regional Municipality of Waterloo are subject to the approval of the Minister of Finance;

AND WHEREAS all property assessment rolls on which the 2023 taxes are to be levied have been returned and revised pursuant to the provisions of the Assessment Act subject to appeals at present before the Assessment Review Board and the Divisional Court;

AND WHEREAS “Residential Assessment”, “New Multi-Residential Assessment”, “Multi-Residential Assessment”, “Commercial Assessment”, “Industrial Assessment”, “Pipeline Assessment”, “Farm Assessment” and “Managed Forest Assessment”, as defined in the Assessment Act as amended by Regulations thereto, have been determined on the basis of the aforementioned property assessment rolls;

AND WHEREAS the tax rates on the aforementioned property classes and property sub-classes have been calculated pursuant to the provisions of the Municipal Act and the manner set out herein;

AND WHEREAS the 2023 levy for all purposes has been set at \$92,656,663;

NOW THEREFORE the Council of The Corporation of the City of Waterloo hereby enacts as follows:

1. For the year 2023, the City of Waterloo shall levy upon the Residential Assessment, upon the New Multi-Residential Assessment, upon the Multi-Residential Assessment, upon the Commercial Assessment, upon the Industrial Assessment, upon the Pipeline Assessment, upon the Farm Assessment and upon the Managed Forest Assessment the rates of taxation per current value assessment for **City purposes** set out in **Schedule “A”** attached hereto and which forms part hereof.
2. For the purposes of this by-law
 - a. Commercial assessment applies to all commercial assessment including but not limited to general commercial assessment, office building assessment, shopping centre assessment, parking lot assessment, commercial new construction assessment, office building new construction assessment, shopping centre new construction assessment and commercial (as defined in this section) shared as a PIL assessment;
 - b. Industrial assessment applies to all industrial assessment including but not limited to general industrial assessment, large industrial assessment, industrial new construction assessment, large industrial new construction assessment and industrial (as defined in this section) shared as a PIL assessment.
3. For payments in lieu of taxes due to the City of Waterloo under the Municipal Act:
 - a. The actual amount due will be based on the assessment rolls, rates of taxation for the year 2023 and the sharing formula pursuant to the Municipal Act and regulations that may apply from time to time.
4. THAT subject to any required approvals, the Treasurer is hereby directed to add to the City tax rates, the tax rates established by the Regional Municipality of Waterloo for Regional purposes, and the tax rates established by the Ministry of Finance for education purposes, on these property classes in order to determine the overall rate to be used for the calculation of the 2023 Final Tax Levy.
5. THAT the 2023 Final Tax Levy shall be payable in two (2) installments (the “First Installment” and the “Second Installment”) and that the City Treasurer shall determine the two (2) dates on which the First and Second Installments are due (the “First Due Date” and the “Second Due Date”) for those properties mentioned in sections 1 through 3, both inclusive.

6. THAT a charge of 1.25% of the amount of the First Installment due and unpaid by the end of the First Due Date shall be imposed as a penalty for the non-payment of the First Installment.
7. THAT a charge of 1.25% of the amount of the Second Installment due and unpaid by the end of the Second Due Date shall be imposed as a penalty for the non-payment of the Second Installment.
8. THAT an interest charge of 1.25% of the amount of the First Installment due and unpaid by the end of the First Due Date shall be imposed for each month or fraction thereof, in which the default continues.
9. THAT an interest charge of 1.25% of the amount of the Second Installment due and unpaid by the end of the Second Due Date shall be imposed for each month or fraction thereof, in which the default continues.
10. THAT all penalty and interest charges provided for in this by-law shall be deemed to be part of the 2023 Final Tax Levy on which the penalty and interest charges have been imposed.
11. THAT notwithstanding any other provision of this by-law, no penalty or interest shall be applied to any defaulted payments under this by-law or any previous year's interim or final tax by-law, during any period as may be determined by Council resolution from time to time.
12. If a Court of competent jurisdiction should declare any section or part of the section of this by-law to be invalid, such section or part of a section shall not be construed as having persuaded or influenced Council to pass the remainder of this by-law and it is hereby declared that the remainder of this by-law shall be valid and shall remain in full force and effect.
13. The City Treasurer may mail, or cause the same to be mailed, to the residence or place of business of such person indicated on the last revised assessment roll, a written or printed notice specifying the amount of taxes payable.
14. Taxes are payable at the Municipal Office of The Corporation of the City of Waterloo which is located at 100 Regina Street South, Waterloo, Ontario.

This by-law shall come into force and effect on the date of its final passing.

Enacted this _____ day of _____, 2023.

D. McCabe, Mayor

J. Finley-Swaren, City Clerk

Schedule "A" – 2023 City of Waterloo Tax Rate

RATES FOR BY-LAW REPORT			
Tax Class	Weighting	Description	City
C1N	0.75	Commercial Taxable: Farmland Awaiting Development	0.273663%
CHN		Commercial Taxable: Full, Shared Payment in Lieu	0.711523%
CTN		Commercial Taxable: Full	0.711523%
CUN		Commercial Taxable: Excess Land	0.711523%
CXN		Commercial Taxable: Vacant Land	0.711523%
DTN		Office Building Taxable: Full	0.711523%
DUN		Office Building Taxable: Excess Land	0.711523%
FTEP		Farm Land: Full English Public	0.091221%
FTES		Farm Land: Full English Separate	0.091221%
GTN		Parking Lot Taxable: Full	0.711523%
HTN		Landfill Taxable: Full	0.561921%
I1N	0.75	Industrial Taxable: Farmland Awaiting Development	0.273663%
IHN		Industrial Taxable: Full, Shared Payment in Lieu	0.711523%
IKN		Industrial Taxable: Excess Land, Shared Payment in Lieu	0.711523%
ITN		Industrial Taxable: Full	0.711523%
IUN		Industrial Taxable: Excess Land	0.711523%
IXN		Industrial Taxable: Vacant Land	0.711523%
JTN		Industrial (New Construction) Taxable: Full	0.711523%
LTN		Large Industrial Taxable: Full	0.711523%
LUN		Large Industrial Taxable: Excess	0.711523%
M1EP	0.75	Multi-Residential Taxable: Farmland Awaiting Development Phase 2 English Public	0.273663%
M1ES	0.75	Multi-Residential Taxable: Farmland Awaiting Development Phase 2 English Separate	0.273663%
MTEP		Multi-Residential Taxable: English Public	0.711523%
MTES		Multi-Residential Taxable: English Separate	0.711523%
MTFP		Multi-Residential Taxable: French Public	0.711523%
MTFS		Multi-Residential Taxable: French Separate	0.711523%
MTN		Multi-Residential Full No Support	0.711523%
NTEP		New Multi-Residential Taxable - English Public	0.364884%
NTES		New Multi-Residential Taxable - English Separate	0.364884%
NTFP		New Multi-Residential Taxable - French Public	0.364884%
NTFS		New Multi-Residential Taxable - French Separate	0.364884%
NTN		New Multi-Residential Taxable - No Support	0.364884%
PTN		Pipeline Taxable: Full	0.423740%
R1EP	0.75	Residential: Farmland Awaiting Development	0.273663%
RHEP		Residential: Full, Shared Payment in Lieu	0.364884%
RTEP		Residential: Full English Public	0.364884%
RTES		Residential: Full English Separate	0.364884%
RTFP		Residential: Full French Public	0.364884%
RTFS		Residential: Full French Separate	0.364884%
RTN		Residential: Full No Support	0.364884%
STN		Shopping Centre: Full	0.711523%
SUN		Shopping Centre: Excess Land	0.711523%
TTEP		Managed Forest: English Public	0.091221%
TTES		Managed Forest: English Separate	0.091221%
TTFP		Managed Forest: French Public	0.091221%
TTFS		Managed Forest: French Separate	0.091221%
XTN		Commercial (New Construction) Taxable: Full	0.711523%
XUN		Commercial (New Construction) Taxable: Excess Land	0.711523%
YTN		Office Building (New Construction) Taxable: Full	0.711523%
ZTN		Shopping Centre (New Construction): Full	0.711523%
ZUN		Shopping Centre (New Construction): Excess Land	0.711523%



STAFF REPORT
Finance

Title: 2023 Business Improvement Area Levy
Report Number: CORP2023-011
Author: Mary Zubert
Council Date: April 24, 2023
File: N/A
Attachments: Appendix A 2023 By-Law to Determine How the BIA Collects Levies from Properties within its Boundaries
Ward No.: Ward 7

Recommendation:

1. That Council approve Staff Report CORP2023-011.
2. That Council adopt the By-Law attached as Appendix A to this report for imposition of a Special Levy on the rateable properties prescribed within the Uptown Waterloo BIA Area Map Schedule A.
3. That Council approve the Uptown Waterloo BIA 2023 levy of \$709,879 to fund the operating and capital costs of the Board of Management for Uptown Waterloo Business Improvement Area.

A. Executive Summary

At an Annual General Meeting held on March 2, 2023, the Board of Directors and members of the Uptown Waterloo BIA met to consider the 2023 BIA Draft Budget and ratify the Budget and 2023 Uptown BIA Area Map attached as Schedule A to this report.

Section 205 of the Municipal Act, S.O. 2001, as amended, provides that a Board of Management for a Business Improvement Area shall prepare a proposed budget for each fiscal year and shall submit the budget to Council by the date and in the form required by the municipality, and the municipality may approve it in whole or in part but may not add expenditures to it. Section 208 of the Municipal Act provides that the Council shall annually collect the amount required for the purposes of the Board of Management and may establish a special charge to raise the funds required, by levy upon rateable property in the improvement area. The 2023

Uptown Waterloo BIA Budget shows total operating expenditures to be \$796,449 (2022- \$790,227). A membership levy in the amount of \$709,879 (2022 - \$682,576) is required to support budgeted capital and operating expenditures.

It is recommended that Council approve the 2023 Uptown Waterloo BIA budget and the required membership levy in support of this budget. Following this action, under Section 312(4) of the Municipal Act, it is recommended that the municipality levy as a separate tax rate on applicable tax classes within the boundary area amounts to satisfy 2023 membership levy of \$709,879.

B. Financial Implications

The Uptown Waterloo BIA 2023 Levy is \$709,879 and will be collected as per Appendix A, added to the tax bill of each member of the BIA.

C. Technology Implications

None

D. Link to Strategic Plan

(Strategic Objectives: Equity, Inclusion and a Sense of Belonging; Sustainability and the Environment; Safe, Sustainable Transportation; Healthy Community & Resilient Neighbourhoods; Infrastructure Renewal; Economic Growth & Development)

(Guiding Principles: Equity and Inclusion; Sustainability; Fiscal Responsibility; Healthy and Safe Workplace; Effective Engagement; Personal Leadership; Service Excellence)

E. Previous Reports on this Topic

CORP2022-021 – 2022 Business Improvement Area Levy – April 11, 2022



THE CORPORATION OF THE CITY OF WATERLOO

BY-LAW NO. 2023 –

BY-LAW TO DETERMINE HOW THE BIA COLLECTS LEVIES FROM PROPERTIES WITHIN ITS BOUNDARIES

WHEREAS the Uptown Waterloo BIA (“the “BIA”) is an improvement area under Section 204 of the Municipal Act, 2001 that charges annual levies to its members;

AND WHEREAS the Board of Directors and members of the BIA met on March 2, 2023 to consider and ratify certain resolutions;

AND WHEREAS in accordance with the resolutions ratified by the Board of Directors and members of the BIA on March 2, 2023, the City wishes to pass the following By-law to determine how the BIA collects levies from properties within its boundaries;

NOW THEREFORE the Council of The Corporation of the City of Waterloo enacts as follows:

1. That the area shown on Schedule “A” of this By-law as Levy Rate 1, Levy Rate 2 and Levy Rate 3 is hereby continued as an improvement area, pursuant to Sections 204 and 209 of the Municipal Act, 2001, for the purpose of improving, beautifying and maintaining municipally-owned land, buildings, and structures in the designated area, beyond that provided in the municipality at large, and to promote the designated area as a business and shopping area.
2. That a sum of \$709,879 sufficient to pay the cost of the improvement, beautification and maintenance of the area, as established by estimates adopted for the year for the purpose referred to in Section 1 above, shall be levied as a special charge in 2023 upon the properties assessed in the prescribed business property classes in the area, which shall be borne and paid by them in the proportion that the assessed value of the real property used as the basis for computing the assessment of each of the properties bears to the assessed value of all the real property in the area

used as the basis for computing assessment. For purposes of this By-law, the prescribed business property classes are properties classed as industrial, commercial, office buildings, shopping centres and parking lots.

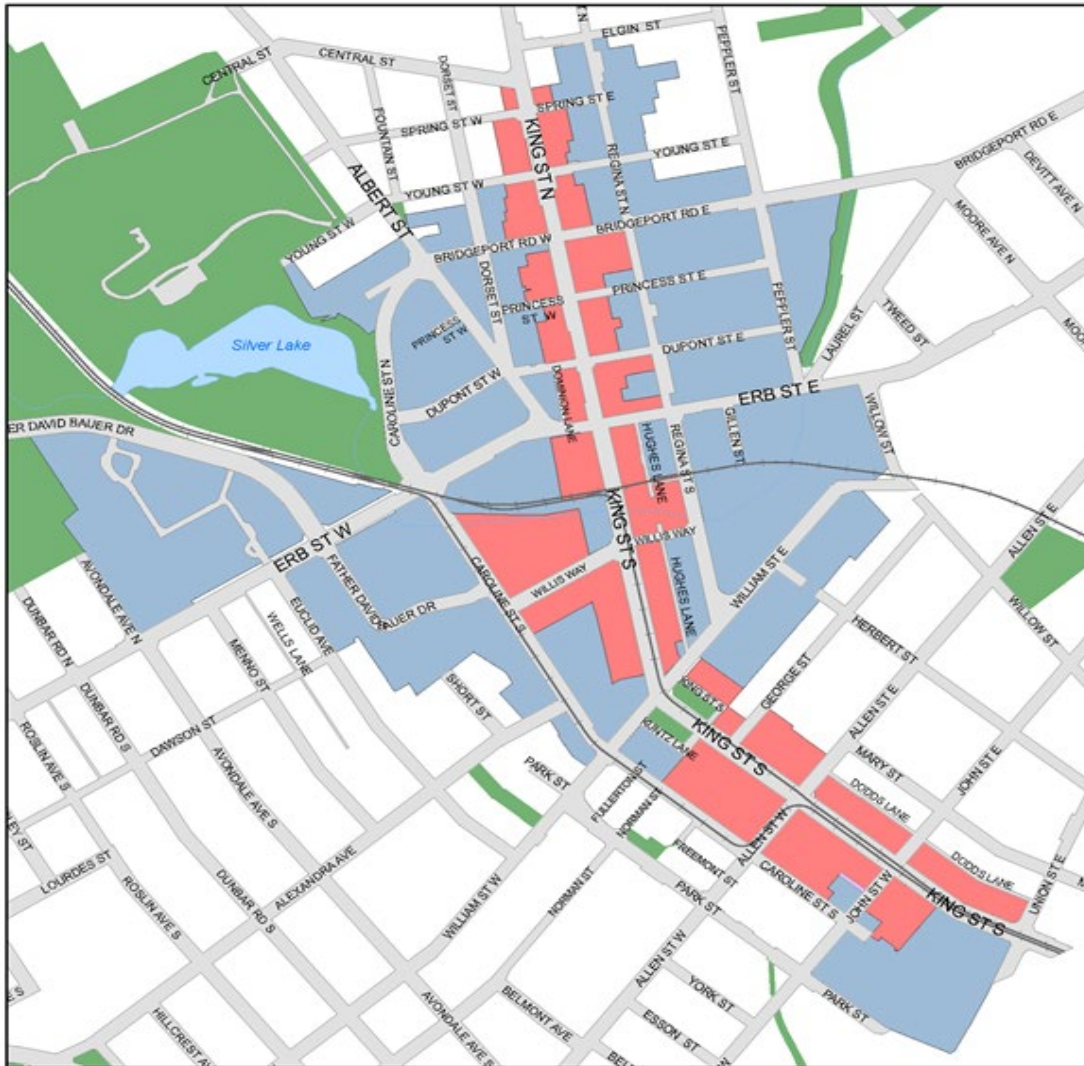
3. Notwithstanding Section 2, the special charge levied against the properties assessed in Levy Rate 2 and Levy Rate 3 shall be at a rate adjusted and determined on an annual basis by the BIA during their annual AGM meeting held during the first quarter of the year. The rate will be presented to Council and when approved by Council shall be a proportion of the rate of the levy that is charged to properties based in Levy Rate 1.
4. That the total levies to be collected in a given year be established annually by the Board of Directors of the BIA and ratified by the membership, along with the map to be attached to this By-law at an Annual General Meeting to be held no later than March 31st of the year for which the map and levies are to apply.
5. For any adjustment to occur in the special charges to be levied against Levy Rate 1 or Levy Rate 2 or Levy Rate 3 in any given year, the BIA shall notify the Corporation of the City of Waterloo no later than March 31 of the calendar year in which the change shall occur.
6. The charges levied pursuant to Levy Rate 1, Levy Rate 2, and Levy Rate 3 shall be collected by the City of Waterloo in the same manner and with the same remedies as provided for the collection of taxes and then forwarded to the BIA without addition or offset.
7. That By-law No. 2022-021 is hereby repealed.
8. That this by-law shall come into force and effect on the date of its passage.

ENACTED this _____ day of _____, 2023.

D. McCabe, Mayor

J. Finley-Swaren. City Clerk

SCHEDULE "A" To By-law No. 2023



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 Revision Date: 16-Apr-2020
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Legend
 Levy Rate 1
 Levy Rate 2
 Levy Rate 3

**Uptown Waterloo
 BIA Area**



Levy Rate 1 – 100%; Levy Rate 2 – 80%; Levy Rate 3 - 60%
 *Levy Rate 2 is not utilized



STAFF REPORT
Finance

Title: 2022 Tax Adjustments
Report Number: CORP2023-020
Author: Mary Zubert
Council Date: April 24, 2023
File: N/A
Attachments: N/A
Ward No.: City Wide

Recommendation:

1. That Council receive CORP2023-020 as information.

A. Executive Summary

Staff report to Council each year with respect to Tax Adjustments for tax write-offs, reductions, and deferrals. The authority to write-off taxes is provided via Section 354 of the Municipal Act, 2001. In all but a few cases, the authority to write-off taxes resides with the Treasurer of the City of Waterloo. This report provides an overview of the 2022 adjustments related to taxes.

The overwhelming majority of Tax Adjustments are due to Assessment Review Board (ARB) rulings and Municipal Property Assessment Corporation (MPAC) Minutes of Settlement with appellants. These are, by and large, beyond the control of the City of Waterloo. New ARB Rules of Practice & Procedure have allowed some additional participation by the City. Other write-offs, although within the City of Waterloo's responsibility, are also largely beyond the control of the City of Waterloo since the legislation is very specific: i.e. property changed tax classes, property became vacant, building on property is razed by fire, etc.

B. Financial Implications

The City portion of property taxes for 2022 is \$86,721,678 (2021 - \$83,249,946). The City portion of tax adjustments for 2022 amounted to 1.3% (2021 – 1.1%) of city taxes.

Tax Adjustment

	2022	2021
City	\$1,138,544	\$879,284
Region & Other	\$3,946,392	\$2,328,069
Total	\$5,084,936	\$3,207,353

The City portion of Tax Adjustments increased 29% in 2022, compared to 2021. Assessment Review Board (ARB) decisions accounted for 94% (or \$1,067,027) of the total City Tax Adjustments (\$1,138,544). In 2021, ARB decisions accounted for 79% (or \$690,534) of a total of \$879,284. The 2022 total was predominantly made up of appeals related to large office buildings, retail commercial and multi-residential which also occurred in 2021. The 2022 tax adjustment budget is \$334,718 and the deficit from write offs are generally offset by the surpluses in other areas of Corporate Transactions.

C. Technology Implications

None

D. Link to Strategic Plan

(Strategic Objectives: Equity, Inclusion and a Sense of Belonging; Sustainability and the Environment; Safe, Sustainable Transportation; Healthy Community & Resilient Neighbourhoods; Infrastructure Renewal; Economic Growth & Development)

(Guiding Principles: Equity and Inclusion; Sustainability; Fiscal Responsibility; Healthy and Safe Workplace; Effective Engagement; Personal Leadership; Service Excellence)

E. Previous Reports on this Topic

CORP2022-015 – 2021 Tax Adjustments – April 11, 2022



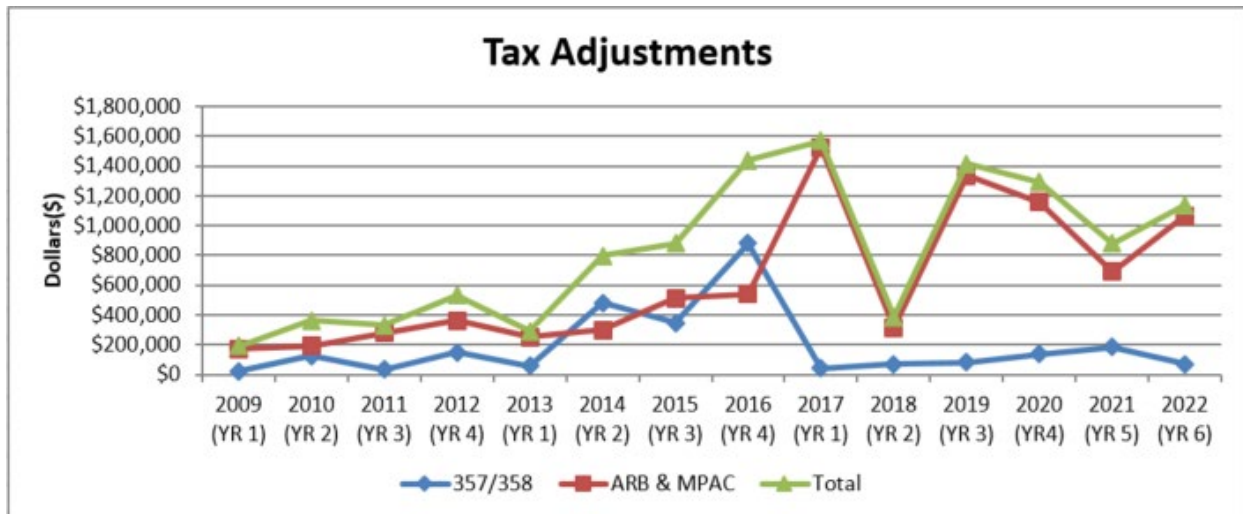
**2022 Tax Adjustments
CORP2023-020
ANALYSIS AND COMMENTS**

Under Section 354 of The Municipal Act, 2001, the Treasurer of a local municipality shall remove unpaid taxes if:

1. Those taxes are deemed uncollectible (with Council approval in certain circumstances), or
2. For taxes that are no longer payable as a result of tax relief for applications, including but not limited to, the following Sections: 319, 345, 357, and 358 of The Municipal Act, 2001, or
3. For a decision by any court, or
4. For taxes no longer payable because the land assessment under The Assessment Act does not apply.

The chart below provides a trend analysis of the significant categories of adjustments, those being Sections 357 & 358 and ARB & MPAC Assessment Reductions, as well as the Total Adjustments.

Trend Analysis – City Share



Tax adjustments for 2022 increased from 2021 levels can be attributed to multiple large prior year adjustments for large commercial properties.

ASSESSMENT RELATED ADJUSTMENTS:**Section 354 Unsuccessful Tax Sale (Optional)**

Under Subsection 354(2)(a) of The Municipal Act, 2001 (herein Municipal Act), the Treasurer of a local municipality may remove uncollectible taxes after an unsuccessful tax sale. For 2022, the taxes removed under this subsection from the Tax Rolls are \$0 (2021 - \$0). The City of Waterloo did not put any properties through the tax sale process during 2022- \$0 (2021 = \$0)

Section 319 Tax Deferrals (Optional)

For the purpose of relieving financial hardship the Treasurer may remove tax increases from the Tax Roll, as authorized by the Regional Municipal of Waterloo By-law 98-048. The By-law is to enable low-income seniors and low-income disabled persons a tax deferral. Any tax increase greater than 3% and exceeding \$50 is deferred for all eligible persons making an application for tax relief. Taxes are deferred until a property is sold or transferred, at which time the deferral becomes a debt payable. In 2022, the taxes deferred under this section from the Tax Rolls are \$0 (2021 - \$0).

Section 345 Late Payment Charges (Optional)

The City of Waterloo can charge interest and penalties on late payments. Section 345 allows for cancelling or writing off those charges in certain circumstances, such as an error made by the municipality or changes under the Assessment Act. For 2022 the amounts removed under this section are \$0 (2021 - \$0).

Section 356 Apportionments (Optional)

Upon application to the Treasurer, there may be an apportionment of taxes when one parcel of land is split into two or more parcels. Generally speaking, this process does not change the total taxes levied, but rather splits the taxes between the existing and newly created parcel. Where the apportionment relates to a road allowance, the tax levy is impacted. In 2022, 16 applications were processed resulting in \$3,861 (2021 – 10 applications resulting in \$7,296) in tax adjustments. The City of Waterloo's portion is \$1,274 (2021 - \$2,024).

Sections 357 and 358 Applications (Mandatory)

Applications for the cancellation, reduction and refund of the tax levy can be made to the Treasurer for the local municipality under Sections 357 and 358 of the Municipal Act. All applications made to the municipality under Sections 357 and 358 are forwarded to the Municipal Property Assessment Corporation (MPAC) for their review and recommendation. City staff reviews all applications for reasonableness and final approval resides with the Treasurer or designate.

Section 357 of the Municipal Act allows an application to the Treasurer of a local municipality to be made in order to cancel, reduce or refund all or part of taxes levied on land in the year in respect of which the application is made for specific reasons such as:

1. As a result of a change event during the year in which the property or portion of the property is eligible to be reclassified in a different class of real property;
2. The land has become vacant land or excess land during the year or during the preceding year, after the return of the assessment roll;
3. The land becomes exempt from taxation during the year or during the preceding year after the return of the assessment roll;
4. A building on the land was razed by fire, demolition or otherwise unusable;
5. The applicant is unable to pay taxes because of sickness or extreme poverty;
6. A person is overcharged due to a gross or manifest error that is clerical or factual in nature, but not an error in judgement in assessment of the property;
7. Repairs or renovations to the land prevented the normal use of the land for a period of at least 3 months.

Section 358 of the Municipal Act allows an application to be made to the Treasurer of a local municipality in order to cancel, reduce, or refund all or part of the taxes levied on land in one or both of the two years preceding the year in which the application is made for any overcharge caused by a gross or manifest error in the preparation of the assessment roll that is clerical or factual in nature, but not an error in judgement in assessment of the property.

In 2022, the Treasurer accepted 47 applications under subsections 357 and 358 (2021 – 48) of the Municipal Act and adjusted taxes by \$234,675 (2021 - \$695,281). The City of Waterloo’s share of the taxes is \$62,516 (2021 - \$182,052).

	City Share (\$)	% of Total City Share	Number of Properties	% of Total Number of Properties
Fire/Demolition	18,464	30%	23	49%
Repairs/Renovations	36,630	59%	11	23%
Property Exempt/Class Change	7,240	12%	9	19%
Other	182	0%	4	9%
Total	62,516	100%	47	100%

In comparison for 2021 the city had 24 properties under fire/demolition, 7 properties moved to exempt tax class, 6 properties undergoing repairs and renovations, and 11 properties classified as other.

Assessment Review Board (ARB) & MPAC Assessment Reductions (Mandatory)

Under section 39.1 of the Assessment Act, the owner, or any person who has received an assessment notice or who is entitled to receive one, may request a reconsideration of assessment. Filing a Request for Reconsideration (RfR) is a mandatory first step in the appeal process for properties in the residential, farm and managed forest property classes. The purpose of the review is to provide the opportunity for MPAC and the person filing the RfR to resolve the matter before involving the Assessment Review

Board (ARB). The City is not part of this review process. However, the City may appeal an RfR decision. Assessment concerns not resolved through the RfR process may be appealed to the ARB.

Section 40 of the Assessment Act governs appeals to the ARB. Any person, including a municipality or a school board, or the Minister of Finance in non-municipal territory, may appeal in writing to the ARB that:

- The current value of that person's land or another person's land is incorrect,
- The property classification is incorrect,
- In the case of mixed-use properties, the share of the value attributed to each class is incorrect,
- The person or another person was wrongly placed on or omitted from the assessment roll, or their school support is incorrect or omitted,
- The starting point for the calculation of their phased-in assessment is incorrect.

In 2022, assessment related reductions, including retro adjustments to the date of the appeal being filed, reduced the tax levy by \$4,835,046 (2021 - \$2,496,477). The City of Waterloo's share is \$1,067,027 (2021- \$690,534). The increase in 2022 when compared to 2021 can be attributed to multiple large prior year adjustments for large commercial properties.

Analysis:

The below table provides a breakdown of 2022 ARB and MPAC decisions on assessed value by property type.

All values represent the adjustment (write off) of property taxes: a positive figure indicates a cost to the city, whereas a negative figure indicates additional taxes to the city.

	City Share (\$)	% of Total City Share	Number of Properties	% of Total Number of Properties
Commercial	979,931	87%	131	51%
Office Building/Industrial	40,214	4%	17	7%
Multi-Residential	32,499	3%	16	6%
Residential	13,400	1%	89	34%
Other	984	0%	5	2%
Total	1,067,027	94%	258	100%

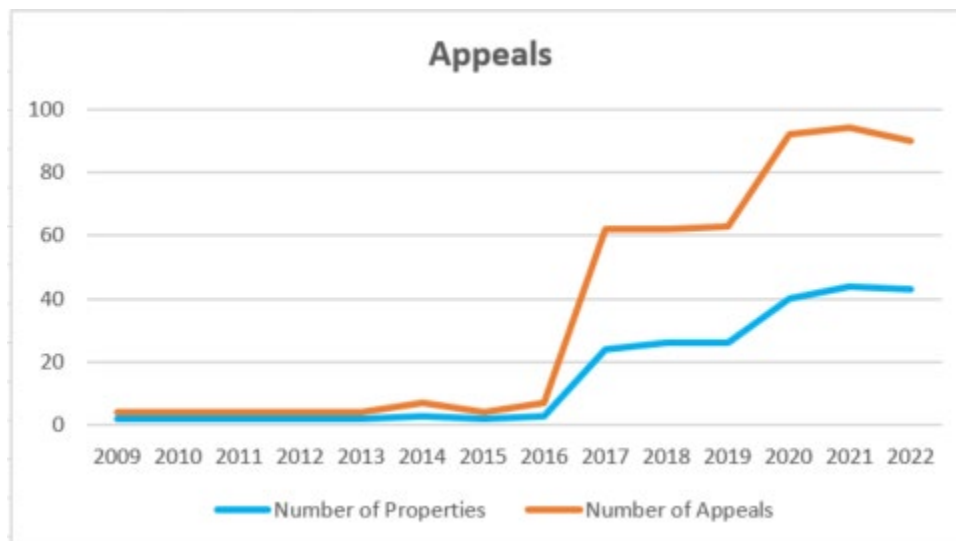
The ARB decisions in 2022 relating to commercial and multi-residential properties involved reduction in overall market based assessments as a result of the successful challenge of some of the key factors related to that assessment. Market based rent assumptions and expense ratio being the most common factors challenged.

The increase in multi-residential relates to a change in property class from residential to multi-residential.

MPAC takes the lead in the valuation of all properties. The City has traditionally received and processed valuation adjustments with minimal participation in the appeal process. However, as a result of new ARB Rules of Practice & Procedure which came into force April 1, 2017, municipalities may now take a more active role in ARB appeals. New ARB Rules of Practice & Procedure include strict scheduling of event timeframes to ensure that the majority of appeals are concluded within 106 weeks of commencement date; thereby, reducing the impact of retro adjustments to two years or less. The City of Waterloo is working with an external company with the necessary expertise to manage the assessment appeals and represent the city.

At the time of drafting this report, 221 properties have open appeals to the ARB (2021 – 178 properties with open appeals).

Many of these properties have multiple prior year outstanding appeals. The number of known outstanding appeals totals 280 on 178 properties. The following table provides a breakdown of known appeals by tax year pertaining to these 221 properties:



The Ontario government has announced that the 2022 Assessment Update has been postponed. They have indicated that property assessments for the 2023 property tax year will continue to be based on the **fully phased-in January 1, 2016 current values**. This means each property assessment for the 2023 property tax year will be the same as the 2022 tax year, unless there have been changes to your property.

The Association of Municipalities of Ontario (AMO) has been encouraging the Ministry of Finance to return to a timely assessment update cycle. This call for action is supported locally by the Waterloo Region Areas Treasurers.

Other Exemptions and Deferrals

Each year the City of Waterloo provides allowances for properties that have been exempted from property taxation through authorizing By-laws, or tax deferrals through a fixed assessment agreement. These properties are otherwise fully taxable.

1. Legions and Veteran's Service Clubs

- Council granted Legions and Veteran's service clubs exemptions from municipal taxation in 2009 under By-law 09-142 (as amended in 2010 and 2015). The total adjustment for 2022 was \$3,627 (2021 - \$3,627). The City portion was \$nil.

2. Westmount Golf & Country Club

- The City of Waterloo entered into a fixed assessment agreement with the Westmount Golf & Country Club in 1958; last revised in 1972. Under section 23 of the Assessment Act, a local municipality may enter into a fixed assessment agreement for the land occupied by a golf course for the purpose of determining municipal and school taxation. An allowance (reduction) is made each year for the excess billing and Westmount's deferred liability is accrued in the event that this fixed assessment agreement is terminated, or the golf course is sold. The allowance provided in 2022 is (\$2,625) (2021 is (\$2,534)). Interest was accrued on the deferred liability at a rate of 2.45% per annum. In 2022, the interest charge was \$16,056 (2021 - \$15,736). The cumulative deferral to date is \$658,006 (2021 - \$644,805).
- The 2022 Current Value Assessment is \$1,447,000 remaining unchanged from prior year. The 2021 fixed assessment per the agreement is \$1,576,004 (2021 - \$1,576,850). These amounts, and the agreement, are for the lands within the City of Waterloo.
- Assuming the deferred liability amount increases over time, recovery of the amount could become an issue if the deferred liability exceeds the value of the property.

Summary of Total 2022 Adjustments

Type of Adjustment	City Share	Region, School Boards & BIA Share	Total
Section 354 Unsuccessful Tax Sale	\$0	\$0	\$0
Section 319 Tax Deferrals	\$0	\$0	\$0
Section 345 Late Payment Charges	\$0	\$0	\$0
Section 356 Apportionments	\$1,274	\$2,587	\$3,861
Section 357 & 358 Applications	\$62,516	\$172,160	\$234,675
ARB & MPAC Assessment Reductions	\$1,067,027	\$3,768,018	\$4,835,046
Total Assessment Related Reductions	\$1,130,817	\$3,942,765	\$5,073,582
Legions & Veterans Clubs	\$-	\$3,627	\$3,627
Westmount Golf & Country Club	(\$2,625)	\$0	(\$2,625)
Minimum Balance & Miscellaneous Adjustments	\$10,352	\$0	\$10,352
Total Adjustments	\$1,138,544	\$3,946,392	\$5,084,936
Total Taxes	\$86,721,678	\$215,191,662	\$301,913,340
Percentage of Adjustments to Taxes	1.31%	1.83%	1.68%



STAFF REPORT
Planning

Title: University Avenue Gateway Implementation: Authorization for Signature of Agreements
Report Number: IPPW2023-023
Author: Ric Martins
Council Date: April 24, 2023
File: NA
Attachments: None
Ward No.: Wards 4, 5, 6, 7

Recommendations:

- 1) That report IPPW2023-023 be approved.
- 2) That the Mayor and Clerk be authorized to sign a contribution agreement between The Corporation of the City of Waterloo and Wilfrid Laurier University for Laurier’s new outdoor public gathering and performance space adjacent to University Avenue West as approved in IPPW2022-026, subject to the form and content of the agreement being satisfactory to the City Solicitor.
- 3) That the Mayor and Clerk be authorized to sign future agreement(s) between the City of Waterloo and the Region of Waterloo to implement enhanced streetscape features and elements contemplated by the University Avenue Gateway Strategy, subject to available funding as released by Council and the form and content of the agreement(s) being satisfactory to the City Solicitor and the Commissioner of Integrated Planning and Public Works.

A. Executive Summary

The purpose of this report is to obtain authorization to enter into a contribution agreement between the City of Waterloo and Wilfrid Laurier University for Laurier’s new public performance and gathering space adjacent to University Avenue West as approved in IPPW2022-026 (May 2022), and to obtain authorization to enter future agreement(s) with the Region of Waterloo to implement enhanced streetscape features and elements contemplated by the University Avenue Gateway Strategy, subject to available funding as released by Council.

Laurier’s new public performance and gathering space will be among the first implementation initiatives associated with the University Avenue Gateway Strategy (see conceptual image below):



B. Financial Implications

Through report IPPW2022-026, Council released \$578,860 (\$334,750 from the Capital Reserve Fund and \$244,110 from the Capital Infrastructure Reinvestment Reserve Fund), to facilitate collaborations and “quick-win” initiatives associated with the University Avenue Gateway Strategy. Of the released funding, \$350,000 was allocated to Laurier’s new public gathering and performance space adjacent to University Avenue West, forming part of a larger and ongoing Wilfrid Laurier University redevelopment project on the main campus. The remaining released funds (\$228,860) have been allocated to collaborations with the Region of Waterloo as part of the planned road reconstruction of University Avenue from Weber Street to Albert Street in 2025-2027.

C. Technology Implications

None

D. Link to Strategic Plan

(Strategic Objectives: Equity, Inclusion and a Sense of Belonging; Sustainability and the Environment; Safe, Sustainable Transportation; Healthy Community & Resilient Neighbourhoods; Infrastructure Renewal; Economic Growth & Development)

(Guiding Principles: Equity and Inclusion; Sustainability; Fiscal Responsibility; Healthy and Safe Workplace; Effective Engagement; Personal Leadership; Service Excellence)

Economic Growth and Development – Implementation of the University Avenue Gateway Strategy (UAGS) meets the objective of nurturing innovation through new streetscaping initiatives. The UAGS was undertaken in collaboration with the Region of Waterloo and several educational institutions.

3 Integrated Planning & Public Works

E. Previous Reports on this Topic

IPPW2022-026 – University Avenue Gateway Strategy Implementation: Release of Funding Request

IPPW2021-022 - University Avenue Gateway Strategy: Final Report



University Avenue Gateway Implementation: Authorization for Signature of Agreements IPPW2023-023

In May 2022, City Council approved report IPPW2022-026, which authorized the partial release of the University Avenue Gateway Strategy (UAGS) Implementation Project Funding in the amount of \$578,860 (\$334,750 from the Capital Reserve Fund and \$244,110 from the Capital Infrastructure Reinvestment Reserve Fund) as per the 2020-2022 approved Capital Budget (Ref #623). As set out in IPPW2022-026, the funds are allocated to implement:

- collaborations with strategic stakeholders;
- working with the Region of Waterloo on roadway / streetscape initiatives; and,
- City-led “quick-win” initiatives.

Wilfrid Laurier University (WLU) is currently undertaking an extensive update to its Faculty of Music building, which is located prominently along University Avenue between King Street and Albert Street. The project includes extensive upgrades to the streetscape of the main campus fronting onto University Avenue West. In IPPW2022-026, the City agreed in principle to contribute financially to a planned outdoor public gathering and performance space (see conceptual image on Pg 2) as it aligns with the vision and goals of the UAGS. Both report IPPW2022-026 and the UAGS report identify the need to leverage collaborations with stakeholders and the Region of Waterloo, given the size and length of the corridor, and the City’s limited control over the road allowance.

Of the funds that have been allocated by Council for the initial UAGS implementation initiatives, \$350,000 has been reserved for Laurier’s new outdoor public gathering and performance space. City staff and WLU representatives have prepared an agreement to formalize the City’s contribution to the public space. The funding for this, and other quick-win initiatives, has already been released by Council through report IPPW2022-026. This report requests authorization for the Mayor and Clerk to execute the contribution agreement with WLU, and future agreement(s) with the Region of Waterloo to implement enhanced streetscape features and elements contemplated by the UAGS as part of the pending reconstruction of University Avenue (Weber Street to Albert Street) planned for 2025-2027, subject to available funding as released by Council.