

# Memorandum

Date: March 22, 2022

To: Members of Council

From: Hillary Bryers, Manager, Revenue/ Deputy Treasurer, Finance

Subject: Supplementary Information regarding the Request from the Brampton Christian School to Waive the Town's Portion of Development Charges for the Facility Expansion

This memo is in response to the request to Council from the Brampton Christian School to waive the Town's portion of development charges for its expansion.

Brampton Christian School (BCS) is a non-profit organization with a school located at 12480 Hurontario Street, Caledon opposite the Valleywood subdivision. Established in 1977, the school currently has 658 students from Junior Kindergarten to Grade 12 and directly employs 85 staff members. The school is governed by a board of directors and provides education in accordance with the Ministry of Education curriculum. It is a registered charity with the Canada Revenue Agency and is operated on a not-for-profit basis.

The school is proposing an expansion of three additional portable rooms totaling 216 square metres (2325 square feet). This expansion is in response to the community's demand as BCS's enrollment has grown.

Under the Town's Development Charges (DC) by-law (By-law 2019-031), land that is owned by and used for the purposes of a board as defined in Subsection 1(1) of the *Education Act*, is exempt from the payment of Town development charges. Pursuant to this provision, the schools that are owned and operated by the Peel District School Board and the Dufferin-Peel District School Board are exempt from the payment of Town development charges. The Brampton Christian School does not qualify under this exemption because it is not a board as defined in Subsection 1(1) of the *Education Act*.

The Town's DC by-law includes a provision that allows Council on a case-by-case basis to provide for the exemption of the payment of Town development charges in whole or in part for institutional uses. As this exemption is considered discretionary under the Development Charges Act, it is actually a grant in lieu of DCs as the exemption must be funded by the Town from another source of revenue (e.g., property taxation).

The Town has provided this exemption in the past to the Brampton Christian School both in 1995 and 2008 for the expansion of the school.

The Town's portion of the current development charges for the Brampton Christian School proposal is \$16,837.20 and can be funded from the Town's DC exemption corporate account (gl #01-10-415-42230-365-62251 Grants – DC Exemption). This amount is valid until July 31, 2022.

Should Council consider providing the exemption, staff recommend the following motion be brought forward for consideration:

*That a grant in lieu of waiving Development Charges be provided to Brampton Christian School to the upset limit of \$16,837.20 for three portables being proposed, and*

*That in lieu of a two-cheque exchange between the Town and Brampton Christian School, the grant be processed via an internal transfer from the Town's Grants – Development Charges Exemption operating budget to the Development Charge reserve funds revenue accounts.*