



# 2026 Municipal Act Capital Charge Study

Township of South Stormont

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Final Report

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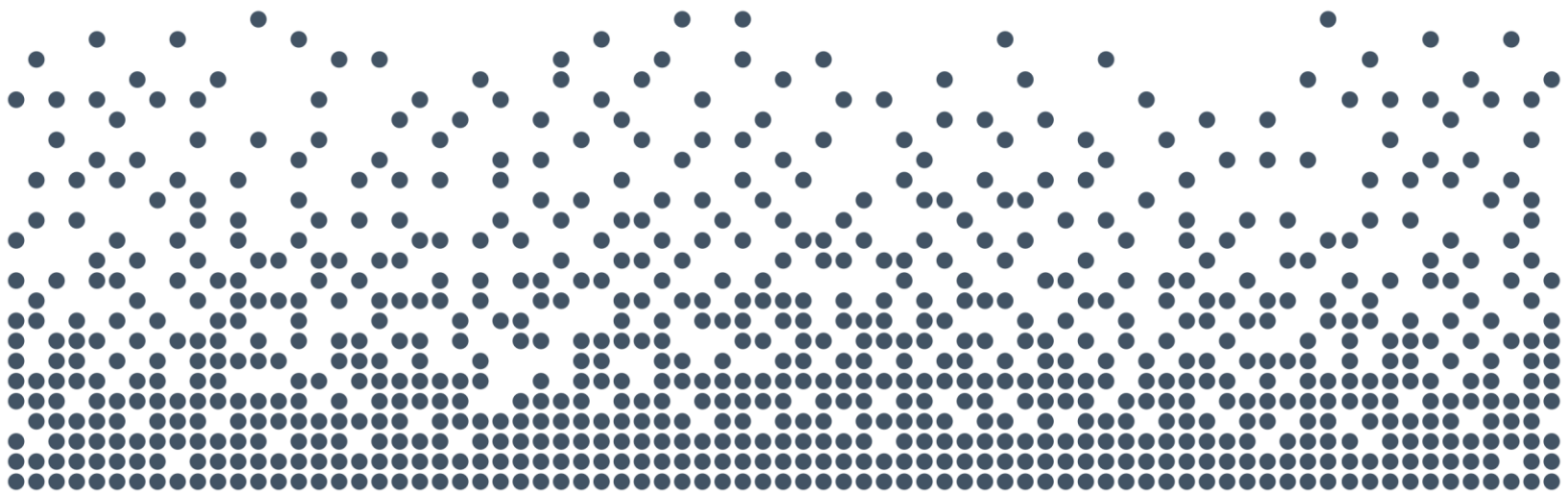
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## List of Acronyms and Abbreviations

<b>Acronym</b>	<b>Full Description of Acronym</b>
A.M.P.	Asset management plan
B.T.E.	Benefit to existing
D.C.	Development charge
D.C.A.	Development Charges Act, 1997, as amended
F.I.R.	Financial Information Return
G.F.A.	Gross floor area
N.F.P.O.W.	No fixed place of work
O.L.T.	Ontario Land Tribunal
O. Reg.	Ontario Regulation
P.O.A.	Provincial Offences Act
P.P.U.	Persons per unit
sq.ft.	square foot
sq.m	square metre



# Executive Summary



# Executive Summary

1. This report provides the background for the *Municipal Act* Capital Charges to be imposed by the Township of South Stormont for the recovery of capital costs related to the provision of water and wastewater services. This report includes the necessary information to substantiate the charge, including the following:
  - **Chapter 1 – Introduction:** Outlines the purpose of the study and the legislative process and context.
  - **Chapter 2 – Current Policies:** Summarizes the Township’s existing Capital Charge by-law, rates, and policy framework.
  - **Chapter 3 – Anticipated Development:** Reviews expected residential and non-residential growth that drives infrastructure needs.
  - **Chapter 4 – Municipal Act Capital Charge Calculations:** Provides the development-related capital programs and the resulting Capital Charge rates for each development type and class of service.
  - **Chapter 5 – Policy Recommendations and By-law Rules:** Sets out the recommended rules governing calculation, collection, exemptions, indexing, and application.
2. Capital Charges are intended to recover growth-related capital costs associated with providing services in the Township. The statutory authority capital charges are imposed under is the Part XII of the *Municipal Act*, 2001. While the Act provides broad authority to impose fees and charges to recover capital costs it does not prescribe a specific calculation methodology and the methodology utilized herein has been aligned to the requirements to calculate Development Charges (D.Cs) under the *Development Charges Act* (D.C.A.).
3. The growth forecast utilized in the background study forecasts population, housing, and non-residential employment and floor area for the 10-year (2025 to 2035) and 2051 (2025 to 2051) forecast periods. Tables ES-1 and ES-2 summarize the residential and non-residential development as per the Township’s D.C. background study.



**Table ES-1  
Summary of Residential Development in the Township of South Stormont**

Development Location	Timing	Single & Semi-Detached	Multiples <sup>[1]</sup>	Apartments <sup>[2]</sup>	Total Residential Units	Gross Population In New Units	Existing Unit Population Change	Net Population Increase, Excluding Institutional	Institutional Population	Net Population Including Institutional
Urban	2025 - 2035	417	91	138	646	1,599	-80	1,519	41	1,560
	2025 - 2051	853	229	390	1,472	3,543	-146	3,397	107	3,504
Long Sault	2025 - 2035	248	23	28	299	792	-34	758	0	758
	2025 - 2051	520	58	78	656	1,714	-61	1,653	0	1,653
Ingleside	2025 - 2035	104	68	110	282	625	-26	599	41	640
	2025 - 2051	191	171	312	674	1,432	-48	1,384	107	1,491
Other Water (St. Andrews West / Eamers & Newington)	2025 - 2035	65	0	0	65	182	-20	162	0	162
	2025 - 2051	142	0	0	142	397	-37	360	0	360
Rural	2025 - 2035	45	0	0	45	126	-168	-42	0	-42
	2025 - 2051	91	0	0	91	255	-306	-51	0	-51
<b>Township of South Stormont</b>	<b>2025 - 2035</b>	<b>462</b>	<b>91</b>	<b>138</b>	<b>691</b>	<b>1,725</b>	<b>-248</b>	<b>1,477</b>	<b>41</b>	<b>1,518</b>
	<b>2025 - 2051</b>	<b>944</b>	<b>229</b>	<b>390</b>	<b>1,563</b>	<b>3,798</b>	<b>-452</b>	<b>3,346</b>	<b>107</b>	<b>3,453</b>

<sup>[1]</sup> Includes townhouses and apartments in duplexes.

<sup>[2]</sup> Includes accessory apartments, bachelor, 1-bedroom and 2-bedroom+ apartments.

Note: Numbers may not add to totals due to rounding.

Source: Watson & Associates Economists Ltd.



**Table ES-2**  
**Summary of Non-Residential Development in the Township of South Stormont**

Development Location	Timing	Primary G.F.A. S.F. <sup>[1],[2]</sup>	Industrial G.F.A. S.F. <sup>[1]</sup>	Commercial G.F.A. S.F. <sup>[1]</sup>	Institutional G.F.A. S.F. <sup>[1]</sup>	Total Non-Residential G.F.A. S.F.	Employment Increase <sup>[3]</sup>
Urban	2025 - 2035	-	5,041,100	70,000	63,000	5,174,100	1,362
	2025 - 2051	-	5,662,700	164,000	168,000	5,994,700	2,152
Long Sault	2025 - 2035	-	4,403,400	34,000	30,800	4,468,200	1,155
	2025 - 2051	-	4,693,200	77,500	79,100	4,849,800	1,518
Long Sault Logistics Village	2025 - 2035	-	4,325,000	4,000	-	4,329,000	995
	2025 - 2051	-	4,325,000	4,000	-	4,329,000	995
Long Sault Other	2025 - 2035	-	78,400	30,000	30,800	139,200	160
	2025 - 2051	-	368,200	73,500	79,100	520,800	523
Ingleside <sup>[4]</sup>	2025 - 2035	-	630,700	28,500	25,900	685,100	178
	2025 - 2051	-	870,100	69,500	71,400	1,011,000	504
Other Water (St. Andrews West / Eamers & Newington)	2025 - 2035	-	7,000	7,500	6,300	20,800	29
	2025 - 2051	-	99,400	17,000	17,500	133,900	130
Rural	2025 - 2035	28,000	32,200	6,000	-	66,200	43
	2025 - 2051	35,000	91,000	15,500	-	141,500	106
Township of South Stormont	2025 - 2035	28,000	5,073,300	76,000	63,000	5,240,300	1,405
	2025 - 2051	35,000	5,753,700	179,000	168,000	6,135,700	2,259

<sup>[1]</sup> Square feet per employee assumptions:

Primary	3,500
Industrial	3,485
Commercial	500
Institutional	700

Long Sault Logistics Village 4,350

<sup>[2]</sup> Primary industry includes agriculture and resource related employment.

<sup>[3]</sup> Employment Increase does not include No Fixed Place of Work.

<sup>[4]</sup> Ingleside includes the Wells First Transfer Facility which is anticipated to add 626,500 sq.ft. of G.F.A. from phases 2 to 4.

\*Reflects Mid 2025 to Mid 2051 forecast period

Note: Numbers may not add to totals due to rounding.

Source: Watson & Associates Economists Ltd.



- Chapter 4 herein provides, in detail and by service area, the gross capital costs for the increase in need to service new development and the respective deductions that have been made to arrive at the recoverable costs included in the calculation of the charge.

The following services are calculated based over the 26 year period to 2051 for the urban serviced areas buildout periods:

- Water
- Wastewater.

A summary of the total growth-related costs is provided below in Table ES-3.

Table ES-3  
Summary of Expenditures Anticipated Over the Respective Forecast Periods

Summary of Expenditures Anticipated Over the Life of the By-law	Expenditure Amount
Total Gross Capital Costs	113,570,000
Less: Benefit to Existing Development	1,302,000
Less: Other Deductions	4,997,000
Less: Post Period Benefit Deductions	39,055,000
Less: Grants, Subsidies and Other Deductions	40,676,000
Net Costs to be Recovered from Connection Charges	27,541,000

Based on the above table, the total growth related costs are \$113.6 million over the forecast periods of which \$36.8 (24%) is recoverable from Connection Charges. Of the net \$27.5 million included in the calculation, \$9.2 million is recoverable from residential development and \$18.4 million from non-residential development. It is noted also that any exemptions or reductions in the charges would reduce this recovery further. This suggests that non-recoverable costs over the forecast period will total \$86.0 million.

- Chapter 4 includes a calculation of charges based on the anticipated development summarized in Tables ES-1 and ES-2 and the future identified needs presented in Table ES-3. Charges have been provided on a Township-wide basis in the urban area for 26-year services (i.e., Water and Wastewater services).



The calculations utilize 2025\$ cost estimates and the charge is subsequently indexed to 2026\$ to reflect the year of imposition. The schedule of charges is presented in Table ES-4. Comparisons of calculated single detached charges and non-residential charges to current are presented in Table ES-5 and Table ES-6.

**Table ES-4**  
**Calculated Schedule of Charges**  
**(2026\$)**

Service/Class of Service	RESIDENTIAL					NON-RESIDENTIAL
	Single and Semi-Detached Dwelling	Other Multiples	Apartments - 2 Bedrooms +	Apartments - Bachelor and 1 Bedroom	Special Care/Special Dwelling Units	(per sq.ft. of Gross Floor Area)
<b>Urban Services</b>						
Wastewater Services	5,202	4,206	3,279	2,443	2,044	2.53
Water Services	2,089	1,689	1,316	981	821	0.64
<b>Total Capital Charges</b>	<b>7,291</b>	<b>5,895</b>	<b>4,595</b>	<b>3,424</b>	<b>2,866</b>	<b>3.17</b>

**Table ES-5**  
**Single Detached Residential House Comparison**  
**(2026\$)**

Service/Class of Service	Current	Calculated	Change (\$)	Change (%)
<b>Area Specific Services:</b>			-	n/a
Wastewater Services	1,887	5,202	3,315	176%
Water Services	3,008	2,089	(920)	-31%
<b>Total Capital Charges</b>	<b>4,895</b>	<b>7,291</b>	<b>2,395</b>	<b>49%</b>

Note: Current Water & Wastewater charges based on capital charges for Residential Structures in Long Sault & Ingleside. These have been indexed from 2025\$ to 2026\$ using the prescribed D.C. index as at the time of writing the Township's fees and charges by-law has not been updated for 2026. This indexing is done for comparison purposes only and actual indexing may differ from what is presented.



Table ES-6  
Non-Residential House Comparison per sq.ft. of Gross Floor Area  
(2026\$)

Service/Class of Service	Current	Calculated	Change (\$)	Change (%)
<b>Area Specific Services:</b>			-	n/a
Wastewater Services	0.89	2.53	1.64	184%
Water Services	1.42	0.64	(0.78)	-55%
<b>Total Capital Charges</b>	<b>2.31</b>	<b>3.17</b>	<b>0.86</b>	<b>37%</b>

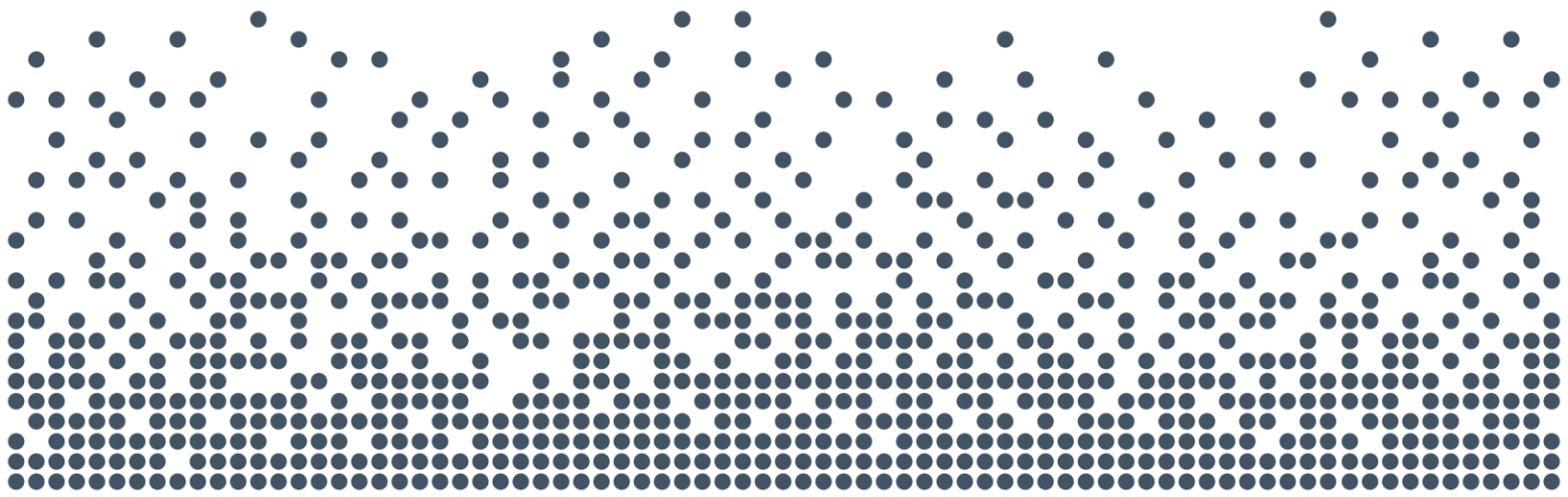
Note: Current Water & Wastewater charges based on average capital charges for Commercial Facilities in Long Sault & Ingleside. These have been indexed from 2025\$ to 2026\$ using the prescribed D.C. index as at the time of writing the Township's fees and charges by-law has not been updated for 2026. This indexing is done for comparison purposes only and actual indexing may differ from what is presented.

6. Chapter 7 outlines the by-law policy recommendations and rules as summarized below:

- Timing of Collection:
  - The capital charge will be calculated, payable, and collected where the development requires
    - the issuing of a permit under the Building Code Act, 1992 in relation to a building or structure; or
    - connection to the municipal water and/or wastewater systems
- Exemptions:
  - Upper/Lower Tier Governments and School Boards
  - Development of lands intended for use by a university that received operating funds from the Government
  - Existing industrial building expansions (may expand by 50% with no charges)
  - Additional residential units in existing and new residential buildings
    - May add up to two apartments for a single detached, semi-detached or row house (only one unit can be in an ancillary structure)
    - One additional unit or 1% of the units in an existing rental residential building with four or more residential units
  - Non-profit housing
  - Inclusionary zoning affordable units
  - Affordable housing
  - Long-term care homes



- Bona-Fide Farm Buildings and
  - Place of worship or cemetery.
  - Discounts for rental housing development based on dwelling unit type:
    - >2 bedrooms - 25% discount
    - 2 bedrooms - 20% discount
    - <2 bedrooms - 15% discount
  - Where redevelopment occurs within the Township, and the previously existing structure existed on the same land within the last 60 months, redevelopment credits will be assessed in accordance with the rules set out in the Capital Charge by-law.
  - Charges to be indexed annually on January 1<sup>st</sup>, based on the last year-over-year change in the Statistics Canada non-residential building construction price index for Ottawa.
  - The Capital Charge by-law will come into force at the time of by-law passage.
7. Council will consider the findings and recommendations provided in the report and, in conjunction with public input, approve such policies and rates it deems appropriate. These directions will refine the draft Capital Charge by-law which is appended to this report. These decisions may include:
- adopting the charges and policies recommended herein;
  - considering additional exemptions to the by-law; and
  - considering reductions in the charge by class of development (e.g., obtained by removing certain services on which the charge is based and/or by a general reduction in the charge)



# Report



# Chapter 1

## Introduction



# 1. Introduction

## 1.1 Purpose of this Document

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This report summarizes the rationale and calculation of the Capital Charge for the recovery of capital costs related to the provision of Water and wastewater services within the urban service areas of the Township of South Stormont (Township). The Capital charge would be imposed on new development and new connections to the water and wastewater systems. The following chapters summarize the current Municipal Act Capital Charge policies within the Township (Chapter 2), the anticipated development within the serviced area (Chapter 3), the Municipal Act Calculations (Chapter 4), and the corresponding by-law policies (Chapter 5). A draft by-law is included in appendix to this report

## 1.2 Municipal Act Capital Charge Provisions

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The Municipal Act, 2001, came into force January 1, 2003. Part XII Fees and Charges, gives municipalities the statutory authority to recover the costs of services, including capital costs, through by-law. Municipalities have used these types of charges to recover infrastructure costs associated with the extension of municipal services to private service users, to recover capital improvement costs from existing developments, and to recover growth-related costs of service extension.

The following subsections provide reference to the relevant statutory provisions of the Municipal Act and associated regulation.

### **1.2.1 *Municipal Act – Part XII***

“By-laws re: fees and charges

391.

- 1) Without limiting sections 9, 10 and 11, those sections authorize a municipality to impose fees or charges on persons,
  - a) for services or activities provided or done by or on behalf of it;
  - b) for costs payable by it for services or activities provided or done by or on behalf of any other municipality or any local board; and



- c) for the use of its property including property under its control.

#### Local board

- 1.1) A local board may impose fees or charges on persons,
  - a) for services or activities provided or done by or on behalf of it;
  - b) for costs payable by it for services or activities provided or done by or on behalf of any municipality or other local board; and
  - c) for the use of its property including property under its control.

#### Deferred benefit

- 2) A fee or charge imposed for capital costs related to services or activities may be imposed on persons not receiving an immediate benefit from the services or activities but who will receive a benefit at some later point in time.

#### Costs related to administration, etc.

- 3) The costs included in a fee or charge may include costs incurred by the municipality or local board related to administration, enforcement and the establishment, acquisition and replacement of capital assets.”

The above referenced sections of the *Municipal Act* indicate that it is permissible for municipalities to impose charges for the recovery of capital costs associated with services that are provided either directly or on its behalf. These capital costs can include costs associated with the initial establishment or acquisition of capital or for the replacement of existing capital assets. Moreover, the Act permits the imposition of capital charges on persons who receive an immediate benefit or a benefit at some later point (i.e. deferred benefit).

Section 391 of the *Municipal Act* does not define a methodology for calculating the fee or charge quantum, nor for determining its distribution among the benefiting landowners. As such, fees and charges may be determined at the reasonable discretion of Council following some general restrictions.

#### “Restriction, poll tax

- 393. No fee or charge by-law shall impose a poll tax or similar fee or charge, including a fee or charge which is imposed on an individual by reason only of his or her presence or residence in the municipality or part of it.



## Restriction, fees and charges

394.

- 1) No fee or charge by-law shall impose a fee or charge that is based on, is in respect of or is computed by reference to,
  - a) the income of a person, however it is earned or received, except that a municipality or local board may exempt, in whole or in part, any class of persons from all or part of a fee or charge on the basis of inability to pay;
  - b) the use, purchase or consumption by a person of property other than property belonging to or under the control of the municipality or local board that passes the by-law;
  - c) the use, consumption or purchase by a person of a service other than a service provided or performed by or on behalf of or paid for by the municipality or local board that passes the by-law;
  - d) the benefit received by a person from a service other than a service provided or performed by or on behalf of or paid for by the municipality or local board that passes the by-law; or
  - e) the generation, exploitation, extraction, harvesting, processing, renewal or transportation of natural resources.”

There are no public process requirements under Part XII for adopting a charge by-law (although it is a prudent process recommendation). Part XII charges cannot be appealed to the OLT. on the grounds that the fees or charges are unfair or unjust. However, they may be challenged in court on the basis that the municipality is not operating within its statutory authority.

### **1.2.2 Ontario Regulation 584/06**

Ontario Regulation 584/06 governs the fees and charges provision of the *Municipal Act*. The fees and charges regulation was revised in 2006 by the Municipal Statute Law Amendment Act. The regulation in its present form is less prescriptive than its predecessor. The previous regulation (i.e. O.Reg. 244/02) limited by-laws for water and waste services to a 1-year period, required public process notification and meetings to substantiate any charges and expressly limited any charges to the costs of service. Furthermore, the previous restrictions whereby a municipality did not have the power to impose fees or charges under Part XII of the Act relating to the allocation of sewage and



water capacity have been removed. These changes to the fees and charges regulation provide municipalities with greater flexibility in determining its use.

It should be noted that in applying Section 391 of the Municipal Act for the recovery of capital costs, a municipality must have regard for the associated regulation. Section 2(1) of the regulation provides that a fee under the Act cannot be imposed to recover capital costs that are also included in a development charge (D.C.) or front-ending agreement in effect before the imposition of the fee. This clause is provided to avoid a duplication of fees and charges for the same works.

“Capital costs

- 2.(1) A municipality and a local board do not have power under the Act to impose fees or charges to obtain revenue to pay capital costs, if as a result of development charges by-laws or front-ending agreements under the Development Charges Act, 1997 or a predecessor of that Act that was passed or entered into before the imposition of the fees or charges, payments have been, will be or could be made to the municipality or local board to pay those costs.”

As these costs have not been included in a D.C. by-law payments have not been made towards these costs under prior D.C. by-laws, no duplication in cost recovery exists.

### **1.2.3 Ontario Regulation 581/06**

Ontario Regulation 581/06 provides priority lien status for fees and charges imposed for certain services. Under this regulation, fees and charges imposed for the use of a sewage system may be added to the tax roll, as a debt to the municipality, and will have priority lien status. These powers allow the treasurer of the municipality to add fees and charges to the tax roll and collect them in the same manner as taxes. Priority lien status provides for the recovery of interest costs associated with the debt from the assessed owner at the time of the fee or charge being imposed or from a subsequent property owner, and may be included in the cancellation price.

“Certain public utility fees and charges

1. Fees and charges that are imposed by a municipality or local board under the Act for the following services and added to the tax roll under subsection 398(2) of the Act have priority lien status as described in section 1 of the Act:
  1. For the supply of water.



2. For the supply of artificial or natural gas.
3. For the supply of steam or hot water.
4. For the use of a sewage system.
5. For the use of a waste management system.”



# Chapter 2

## Current Township of South Stormont Capital Charge Policy



## 2. Current Township of South Stormont Capital Charges Policies

### 2.1 Schedule of Charges

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The Township currently imposes Capital Charges for water and wastewater services through by-law 2019-031, as amended, (i.e., the Township's general fees and charges by-law) under the *Municipal Act*. The by-law imposes Capital Charges on residential and non-residential development utilizing various charging characteristics to impose the charge. Furthermore, the Township imposes separate Capital Charges dependant on the area in which the development is occurring. Table 2-1 summarizes the charges currently imposed by the Township (presented in 2025 dollars as, at the time of writing, annual indexing has not occurred).



**Table 2-1  
Township of South Stormont  
Current Capital Charges (2025\$)**

Establishment	Unit of Measure	Long Sault / Ingleside Water	Manning Road/ Colonial Drive Water	Osnabruck Centre / County Road 14 401 N Water	County Road 36 Water	Eamers Corners - St. Andrews West Water	County Road 44 from # 17480 to # 17492 Water	Newington Water	Long Sault Sewer	Ingleside Sewer
<b>Residential Structures (Single Detached Dwelling, Semi-Detached, Apartments, Condominiums, Duplexes, Triplexes,</b>										
1st unit		\$2,905	\$5,555	\$4,657	\$6,052	\$3,461	\$5,012	\$4,518	\$1,822	\$1,822
2nd and subsequent units	1	\$1,148	\$2,197	\$1,841	\$2,392	\$1,368	\$1,982	\$1,787	\$720	\$720
<b>Boarding House (per occupant)</b>										
with laundry facilities	1	\$364	\$695	\$583	\$757	\$433	\$627	\$565	\$228	\$228
without laundry facilities	1	\$272	\$522	\$437	\$568	\$325	\$470	\$424	\$171	\$171
<b>Hotels, Motels, Etc.</b>										
Regular Hotel and Motels (per room)	1	\$454	\$869	\$728	\$946	\$542	\$783	\$707	\$285	\$285
Resort Hotel, Resort Motel, Cottages (per room)	1	\$908	\$1,736	\$1,455	\$1,892	\$1,082	\$1,567	\$1,412	\$570	\$570
<b>Assembly Hall (per seat)</b>										
with kitchen facilities	1	\$66	\$125	\$105	\$137	\$79	\$114	\$102	\$41	\$41
without kitchen facilities	1	\$15	\$28	\$24	\$30	\$18	\$25	\$23	\$9	\$9
<b>Barber Shop/Beauty Salon (per chair)</b>	1	\$1,180	\$2,257	\$1,892	\$2,459	\$1,406	\$2,037	\$1,836	\$740	\$740
<b>Campground (per site)</b>										
With Water and/or Sewer	1	\$772	\$1,476	\$1,237	\$1,608	\$920	\$1,331	\$1,201	\$485	\$485
Without Water and/or Sewer	1	\$500	\$955	\$800	\$1,041	\$595	\$862	\$777	\$313	\$313
<b>Churches and other places of worship</b>		\$2,905	\$5,555	\$4,657	\$6,052	\$3,461	\$5,012	\$4,518	\$1,822	\$1,822
<b>Commercial Facility (per 9.3 m2 of floor space)</b>	9.3	\$137	\$261	\$219	\$284	\$163	\$236	\$212	\$86	\$86
<b>Day Care facility (per person including staff and</b>	1	\$137	\$261	\$219	\$284	\$163	\$236	\$212	\$86	\$86
<b>Dentist Office (per chair)</b>	1	\$500	\$955	\$800	\$1,041	\$595	\$862	\$777	\$313	\$313
<b>Doctors Office (per practitioner)</b>	1	\$500	\$955	\$800	\$1,041	\$595	\$862	\$777	\$313	\$313
<b>Factory excluding water processes and cleaning (per employee per 8 hour shift)</b>										
with shower facility	1	\$227	\$434	\$364	\$473	\$271	\$392	\$353	\$143	\$143
without shower facility	1	\$137	\$261	\$219	\$284	\$163	\$236	\$212	\$86	\$86
<b>Factory with water processes and cleaning (based on maximum daily flow in cubic meters)</b>	1	\$1,162	\$2,222	\$1,862	\$2,421	\$1,385	\$2,005	\$1,808	\$730	\$730



Table 2-1 Cont'd  
Township of South Stormont  
Current Capital Charges (2025\$)

Establishment	Unit of Measure	Long Sault / Ingleside Water	Manning Road/ Colonial Drive Water	Osnabruck Centre / County Road 14 401 N Water	County Road 36 Water	Eamers Corners - St. Andrews West Water	County Road 44 from # 17480 to # 17492 Water	Newington Water	Long Sault Sewer	Ingleside Sewer
<b>Food Services Operations (per seat)</b>										
Restaurant (not 24 hour service)	1	\$227	\$434	\$364	\$473	\$271	\$392	\$353	\$143	\$143
Restaurant (24 hour service)	1	\$364	\$695	\$583	\$757	\$433	\$627	\$565	\$228	\$228
Restaurant along 401 Corridor	1	\$727	\$1,389	\$1,164	\$1,513	\$865	\$1,254	\$1,129	\$456	\$456
Paper service restaurant	1	\$109	\$209	\$176	\$227	\$130	\$188	\$170	\$68	\$68
Donut shop	1	\$727	\$1,389	\$1,164	\$1,513	\$865	\$1,254	\$1,129	\$456	\$456
<b>Nursing home, rest home, etc (per bed)</b>										
	1	\$817	\$1,563	\$1,310	\$1,703	\$974	\$1,410	\$1,271	\$513	\$513
<b>Office Building (per 9.3 m2 of floor space)</b>										
	9.3	\$137	\$261	\$219	\$284	\$163	\$236	\$212	\$86	\$86
<b>School (per student)</b>										
	1	\$55	\$105	\$88	\$114	\$65	\$95	\$85	\$35	\$35
<b>Service Station</b>										
per water closet and	1	\$1,725	\$3,299	\$2,765	\$3,593	\$2,055	\$2,976	\$2,683	\$1,082	\$1,082
per fuel outlet	1	\$1,017	\$1,944	\$1,630	\$2,118	\$1,211	\$1,755	\$1,582	\$638	\$638
<b>Shopping Centre / Retail Store (per 1.0 m2 of</b>										
	1	\$9	\$18	\$15	\$19	\$12	\$16	\$15	\$6	\$6
<b>Public Swimming and Bathing Facilities (per</b>										
	1	\$74	\$140	\$117	\$151	\$87	\$126	\$114	\$46	\$46
<b>Theatres</b>										
Indoor Auditoriums (per seat)	1	\$37	\$70	\$59	\$76	\$44	\$63	\$57	\$23	\$23
Outdoor Drive-in (per space)	1	\$74	\$140	\$117	\$151	\$87	\$126	\$114	\$46	\$46
Movie Theatre (per seat)	1	\$27	\$53	\$44	\$57	\$33	\$47	\$43	\$18	\$18
<b>Veterinary Clinic (per practitioner)</b>										
	1	\$500	\$955	\$800	\$1,041	\$595	\$862	\$777	\$313	\$313
<b>Warehouse</b>										
Per Water Closet and	1	\$1,725	\$3,299	\$2,765	\$3,593	\$2,055	\$2,976	\$2,683	\$1,082	\$1,082
Per loading bay	1	\$272	\$522	\$437	\$568	\$325	\$470	\$424	\$171	\$171



## 2.2 Timing of Calculation and Payment

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Capital Charges are calculated and payable on the date that the first building permit is issued in relation to a building or structure on land to which the charge relates or prior to connection to the municipal water and wastewater system for existing buildings that are not currently provided service.

## 2.3 Indexing

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The capital charges are indexed on an annual basis.

## 2.4 Redevelopment Allowance

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By-law 2019-031 allows for the credits to be applied to the redevelopment of land according to the following restrictions

- **Residential:** When an owner obtains the necessary approvals to demolish and replace an existing residential use the Future Capital levy charge provided for herein shall apply only to the extent of a net increase in the number of dwelling units when the net increase is greater than two dwelling units and the gross floor area is not increased.
- **Non-residential:** The enlargement of any non-residential use building or structure in excess of 50% of the existing gross floor area within the terms of this by-law shall be subject to a future capital levy charge, in accordance with the attached table.
- **Other:** conversion or change of use of an existing building or part thereof from a residential use to a non-residential use or from non-residential use to residential use or from one type of non-residential use to a different type of non-residential use, any difference in calculations between the different uses will be taken into account in the calculation of any new future capital levy charge.

In no situation shall the credit exceed the charge payable (i.e., no refunds will be issued).



## 2.5 Exemptions

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The following exemptions are provided under By-law 2019-031:

- the creation of up to two additional units in a single detached dwelling provided that the gross floor area of the building on the property is not increased;
- one additional dwelling unit in a semi-detached or row dwelling provided that the gross floor area of the buildings on the property is not increased;
- one additional dwelling unit in any other type of residential building provided that the gross floor area of the buildings on the property is not increased;
- Any non-residential accessory building without plumbing;
- To the enlargement of an existing industrial use where the additional gross floor area is less than 50% of the existing gross floor area of the industrial use.
- Where a sewer levy has been paid on a vacant lot in former Cornwall Township or a deferred area in former Osnabruck Township, the amount will be credited against the Capital Charge.



# Chapter 3

## Anticipated Development in the Township of South Stormont



## 3. Anticipated Development in the Township of South Stormont

### 3.1 Introduction

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The growth forecast summarized in this chapter is based on the growth forecast contained in the Township's 2026 Development Charges Background Study and provides for the anticipated development for which the Township will be required to provide services over a 10-year (2025 to 2035) and a longer-term (2025 to 2051) time horizon.

### 3.2 Residential Development

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The Township's anticipated residential growth between 2025 and 2051 is summarized in Tables 3-1 and 3-2, which outline the expected amount, type, and location of new residential development across the municipality. Over this period, the Township is forecast to add approximately 1,560 new housing units with the majority of the growth occurring in the urban areas of Long Sault, Ingleside, and other serviced communities. The forecast also anticipates an increase of 107 institutional residents over the same period.

Table 3-1  
Township of South Stormont  
Geographic Location of Residential Development

Development Location	Amount of Housing Growth, 2025 to 2051	Percentage of Housing Growth, 2025 to 2051
<b>Urban</b>	<b>1,470</b>	<b>94%</b>
Long Sault	660	42%
Ingleside	670	43%
Other Water (St. Andrews West / Eamers & Newington)	140	9%
<b>Rural</b>	<b>90</b>	<b>6%</b>
<b>Township of South Stormont</b>	<b>1,560</b>	<b>100%</b>

Note: Figures may not sum precisely due to rounding.



**Table 3-2**  
**Township of South Stormont**  
**Estimate of the Anticipated Amount, Type and Location of Residential Development**

Development Location	Timing	Single & Semi-Detached	Multiples <sup>[1]</sup>	Apartments <sup>[2]</sup>	Total Residential Units	Gross Population In New Units	Existing Unit Population Change	Net Population Increase, Excluding Institutional	Institutional Population	Net Population Including Institutional
Urban	2025 - 2035	417	91	138	646	1,599	-80	1,519	41	1,560
	2025 - 2051	853	229	390	1,472	3,543	-146	3,397	107	3,504
Long Sault	2025 - 2035	248	23	28	299	792	-34	758	0	758
	2025 - 2051	520	58	78	656	1,714	-61	1,653	0	1,653
Ingleside	2025 - 2035	104	68	110	282	625	-26	599	41	640
	2025 - 2051	191	171	312	674	1,432	-48	1,384	107	1,491
Other Water (St. Andrews West / Eamers & Newington)	2025 - 2035	65	0	0	65	182	-20	162	0	162
	2025 - 2051	142	0	0	142	397	-37	360	0	360
Rural	2025 - 2035	45	0	0	45	126	-168	-42	0	-42
	2025 - 2051	91	0	0	91	255	-306	-51	0	-51
Township of South Stormont	2025 - 2035	462	91	138	691	1,725	-248	1,477	41	1,518
	2025 - 2051	944	229	390	1,563	3,798	-452	3,346	107	3,453

[1] Includes townhouses and apartments in duplexes.

[2] Includes bachelor, 1-bedroom, and 2-bedroom+ apartment units.

Source: Watson & Associates Economists Ltd.

### 3.3 Non-Residential Development

The employment forecast for the Township is summarized in Tables 3-3 and 3-4, which outline the expected amount, type, and location of new non-residential development across the municipality. Over this period, the Township is forecast to add approximately 6.1 million sq. ft. of non-residential floor space with the majority of the growth occurring in the urban areas of Long Sault, Ingleside, and other serviced communities. In particular, the Long Sault Logistics Village is forecast to account for 71% of the total non-residential square footage.



Table 3-3  
Township of South Stormont  
Geographic Location of Non-Residential Development

Development Location	Amount of Non-Residential G.F.A. (sq.ft.), 2025 to 2051	Percentage of Non-Residential G.F.A., 2025 to 2051
<b>Urban</b>	<b>6.0 million</b>	<b>98%</b>
Long Sault	4.8 million	79%
<i>Long Sault Logistics Village</i>	<i>4.3 million</i>	<i>71%</i>
<i>Long Sault Other</i>	<i>0.5 million</i>	<i>8%</i>
Ingleside	1.0 million	16%
Other Water (St. Andrews West / Eamers & Newington)	133,900	2%
<b>Rural</b>	<b>141,500</b>	<b>2%</b>
<b>Township of South Stormont</b>	<b>6.1 million</b>	<b>100%</b>

Note: Figures may not sum precisely due to rounding



**Table 3-4**  
**Township of South Stormont**  
**Estimate of the Anticipated Amount, Type and Location of Non-Residential**  
**Development**

Development Location	Timing	Primary G.F.A. S.F. <sup>[1][2]</sup>	Industrial G.F.A. S.F. <sup>[1]</sup>	Commercial G.F.A. S.F. <sup>[1]</sup>	Institutional G.F.A. S.F. <sup>[1]</sup>	Total Non-Residential G.F.A. S.F.	Employment Increase <sup>[3]</sup>
Urban	2025 - 2035	-	5,041,100	70,000	63,000	5,174,100	1,362
	2025 - 2051	-	5,662,700	164,000	168,000	5,994,700	2,152
Long Sault	2025 - 2035	-	4,403,400	34,000	30,800	4,468,200	1,155
	2025 - 2051	-	4,693,200	77,500	79,100	4,849,800	1,518
Long Sault Logistics Village	2025 - 2035	-	4,325,000	4,000	-	4,329,000	995
	2025 - 2051	-	4,325,000	4,000	-	4,329,000	995
Long Sault Other	2025 - 2035	-	78,400	30,000	30,800	139,200	160
	2025 - 2051	-	368,200	73,500	79,100	520,800	523
Ingleside <sup>[4]</sup>	2025 - 2035	-	630,700	28,500	25,900	685,100	178
	2025 - 2051	-	870,100	69,500	71,400	1,011,000	504
Other Water (St. Andrews West / Eamers & Newington)	2025 - 2035	-	7,000	7,500	6,300	20,800	29
	2025 - 2051	-	99,400	17,000	17,500	133,900	130
Rural	2025 - 2035	28,000	32,200	6,000	-	66,200	43
	2025 - 2051	35,000	91,000	15,500	-	141,500	106
Township of South Stormont	2025 - 2035	28,000	5,073,300	76,000	63,000	5,240,300	1,405
	2025 - 2051	35,000	5,753,700	179,000	168,000	6,135,700	2,259

<sup>[1]</sup> Square Foot Per Employee Assumptions

Primary	3,500
Industrial	3,485
Commercial/Population-Related	500
Institutional	700
Long Sault Logistics Village	4,350

<sup>[2]</sup> Primary industry includes agriculture and resource related employment.

<sup>[3]</sup> Employment Increase does not include No Fixed Place of Work.

<sup>[4]</sup> Ingleside includes the Wells First Transfer Facility which is anticipated to add 626,500 sq.ft. of G.F.A. from phases 2 to 4.

\*Reflects Mid-2025 to Mid-2051 forecast period.

Note: Numbers may not add up precisely due to rounding.

Source: Watson & Associates Economists Ltd.



# Chapter 4

## Municipal Act Capital Charge Calculations



## 4. Municipal Act Capital Charge Calculations

### 4.1 Introduction

---

This chapter outlines the capital costs being included in the calculation of the Capital Charge over the period to 2051 that would be applied on a uniform basis across the urban services areas, as well as the calculation of the charge.

The nature of the capital projects and timing identified in the Chapter reflect Council's current intention. Over time, however, Township projects and Council priorities may change; accordingly, Council's intentions may be altered, and different capital projects (and timing) may be necessary to meet the need for services required by new growth. Appendix B provides additional policy guidance on the type and nature of works that would be a D.C. recoverable cost or a local service cost as a condition of development approval.

### 4.2 Capital Costs

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#### 4.2.1 Water Services

The capital plan for water services reflects the Township's recently completed Master Servicing Plan (MSP). Capital needs for water services include an expansion of the Long Sault Regional Water Treatment Plant, additional storage and looping needs, and updating of the MSP.

Table 4-1 provides the capital program for water services included in the calculations. The gross capital cost totals \$19.6 million. A post-period deduction of approximately \$8.7 million has been made to recognize the benefit to growth beyond the forecast period of the infrastructure capacity being created. A recognition of the benefits to the St. Lawrence Parks Commission and existing units that are not connected to the municipal water system has also been made, as these uses have not been included in anticipated development, resulting in a deduction of \$2.1 million. Furthermore, a deduction related to the benefit to the existing community has been made for approximately \$829,000. Lastly, \$1.8 million has been deducted from the growth-related costs to recognize the anticipated grant funding towards the Long Sault Regional Water Treatment Plant.



As such, the net recoverable cost of approximately \$6.3 million has been included in the calculation of the charge and apportioned between residential and non-residential development. The residential development cost share totals approximately \$2.6 million (42%) and non-residential development cost share totals approximately \$3.7 million (58%). The allocation of recoverable costs by type of development is based on the anticipated water flows identified in the MSP by residential and non-residential development.

#### **4.2.2 Wastewater Services**

Similar to water services, the capital plan for wastewater services reflects the needs in the MSP. The capital needs include forcemain upgrades, upsizing of sanitary sewers, the Long Sault Wastewater Treatment Plant and phases one through three of the Ingleside Wastewater Treatment Plant.

Table 4-2 provides the capital program for wastewater services included in the calculations. The gross capital cost totals \$93.9 million. Similar to water services, a deduction is made to account for the capacity being created for the existing development not connected to the system and the St. Lawrence Parks commission, totaling \$2.9 million. A deduction related to the benefit to the existing community has been made for \$473,000, along with a deduction related to the benefits that development outside of the forecast period will receive of \$30.1 million. A deduction related to grants, subsidies, and other contributions of approximately \$38.9 million has also been made for anticipated grants towards the future phases of the Ingleside Wastewater Treatment Plant.

As such, the net recoverable cost of \$21.2 million has been included in the calculation of the charge and has been apportioned to residential and non-residential development. The residential development cost share totals approximately \$6.5 million (31%) and non-residential development based on the anticipated wastewater flows in the MSP by development type (i.e. 31% residential and 69% non-residential).



**Table 4-1**  
**Township of South Stormont**  
**Infrastructure Costs Included in the Capital Charge Calculation**  
**Water Services**

Proj. No.	Increased Service Needs Attributable to Anticipated Development  2025 to 2051	Timing (year)	Gross Capital Cost Estimate (2025\$)	Post Period Benefit	Other Deductions	Net Capital Cost	Less:		Potential Recoverable Cost		
							Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 42%	Non-Residential Share 58%
1	Long Sault Regional Water Treatment Plant Expansion	2025-2028	6,875,000	2,729,500	890,000	3,255,500	829,000	1,771,345	655,155	272,478	382,677
2	WSA-B3 - Water Storage Loop	2030-2035	3,500,000	1,837,300		1,662,700	-		1,662,700	691,514	971,186
3	WT-S5: New Elevated Storage in Long Sault	2035-2045	9,000,000	4,112,300	1,166,000	3,721,700	-		3,721,700	1,547,849	2,173,851
4	Master Servicing Plan	2035	142,500	-		142,500	-		142,500	59,266	83,234
5	Master Servicing Plan	2045	142,500	-		142,500	-		142,500	59,266	83,234
	<b>Total</b>		<b>19,660,000</b>	<b>8,679,100</b>	<b>2,056,000</b>	<b>8,924,900</b>	<b>829,000</b>	<b>1,771,345</b>	<b>6,324,555</b>	<b>2,630,371</b>	<b>3,694,184</b>



**Table 4-2  
Township of South Stormont  
Infrastructure Costs Included in the Capital Charge Calculation  
Wastewater Services**

Proj. No.	Increased Service Needs Attributable to Anticipated Development  2025 to 2051	Timing (year)	Gross Capital Cost Estimate (2025\$)	Post Period Benefit	Other Deductions	Net Capital Cost	Less:		Potential Recoverable Cost		
							Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 31%	Non-Residential Share 69%
1	SPS-L1 - County Rd 36 SPS and Forcemain Upgrades	2025-2029	2,800,000	2,171,800		628,200	-		628,200	193,943	434,257
2	SA-L1 - 300 mm Sanitary Sewer North of County Road 36	2025-2029	1,500,000	947,000		553,000	279,100		273,900	84,561	189,339
3	SA-L2 - 250 mm Sanitary Sewer South of County Road 36	2025-2029	1,200,000	780,300		419,700	194,000		225,700	69,680	156,020
4	Long Sault Wastewater Treatment Plant	2025-2029	20,000,000	15,179,400	430,000	4,390,600	-		4,390,600	1,355,504	3,035,096
5	Ingleside Wastewater Treatment Plant Phase 1	2025-2028	23,125,000	-		23,125,000	-	16,881,250	6,243,750	1,927,624	4,316,126
6	Ingleside Wastewater Treatment Plant Phase 2 & 3	2029-2051	45,000,000	11,297,000	2,511,000	31,192,000	-	22,023,584	9,168,416	2,830,552	6,337,864
7	Master Servicing Plan	2035	142,500	-		142,500	-		142,500	43,994	98,506
8	Master Servicing Plan	2045	142,500	-		142,500	-		142,500	43,994	98,506
			-	-		-	-		-	-	-
			-	-		-	-		-	-	-
	<b>Total</b>		<b>93,910,000</b>	<b>30,375,500</b>	<b>2,941,000</b>	<b>60,593,500</b>	<b>473,100</b>	<b>38,904,834</b>	<b>21,215,566</b>	<b>6,549,852</b>	<b>14,665,714</b>



## 4.3 Capital Charge Calculation

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Table 4-3 calculates the proposed charge to be imposed on development for water and wastewater services based on the capital costs identified in Section 4.2.

Consistent with the Township's D.C. calculation, the calculation for residential development is generated on a per capita basis and is based upon five (5) forms of housing types (singles and semi-detached dwellings, other multiple dwellings, bachelor and 1-bedroom apartments, 2+ bedrooms apartments, and special care/special dwelling units). The non-residential charge has been calculated on a uniform per sq.ft. of G.F.A. basis for all types of non-residential development (primary, industrial, commercial, and institutional).

For the residential calculations, the total cost is divided by the "gross" (new resident) population to determine the per capita amount. The residential recoverable capital cost calculations set out in Section 4.2 are based on the net anticipated population increase (the forecast new unit population less the anticipated decline in existing units). The cost per capita is then multiplied by the average occupancy of the new units (Appendix A, Schedule 3) to calculate the charges in Tables 4-1.

Table 4-2 provides the schedule of charges that is applicable for water and wastewater services by type of development, for residential and non-residential developments in 2025\$ values. Table 4-3 presents the calculated schedule of charges inflated to 2026\$ values to reflect the year of when the charges will be imposed.

Tables 4-4 and 4-5 provide a comparison of the current capital charges imposed under the *Municipal Act* for water and wastewater services in the Township and the charges proposed herein in 2026\$ values. These comparisons are provided for a single-detached residential house and non-residential development. The calculated charges are \$7,291 for a single detached residential house, representing an increase of \$2,395 over the Township's current capital charges for water and wastewater. The calculated non-residential charges for new development within the urban serviced area are \$3.17 per sq.ft. of G.F.A. representing an increase of \$0.86 per sq.ft. compared to the Township's current charges.



**Table 4-1**  
**Capital Charge Calculation for the 26-year Forecast Period**  
**2025\$**

SERVICE/CLASS	2025\$ Eligible Cost		2025\$ Eligible Cost	
	Residential	Non-Residential	S.D.U.	per sq. ft.
1. Wastewater Services	\$ 6,549,852	\$ 14,665,714	\$ 5,023	\$ 2.44
2. Water Services	2,630,371	3,694,184	2,017	0.62
<b>TOTAL</b>	<b>9,180,224</b>	<b>18,359,897</b>	<b>\$7,040</b>	<b>3.06</b>
Eligible Capital Cost	\$9,180,224	\$18,359,897		
Buildout Gross Population/GFA Growth (sq.ft.)	3,650	5,994,700		
<b>Cost Per Capita/Non-Residential GFA (sq.ft.)</b>	<b>\$2,515.13</b>	<b>\$3.06</b>		
<b>By Residential Unit Type</b>	<b>P.P.U.</b>			
Single and Semi-Detached Dwelling	2.799	\$7,040		
Other Multiples	2.263	\$5,691		
Apartments - 2 Bedrooms +	1.764	\$4,437		
Apartments - Bachelor and 1 Bedroom	1.314	\$3,306		
Special Care/Special Dwelling Units	1.100	\$2,767		

**Table 4-2**  
**Calculated Schedule of Charges by Service and Class of Services (\$2025)**

Service/Class of Service	RESIDENTIAL					NON-RESIDENTIAL
	Single and Semi-Detached Dwelling	Other Multiples	Apartments - 2 Bedrooms +	Apartments - Bachelor and 1 Bedroom	Special Care/Special Dwelling Units	(per sq.ft. of Gross Floor Area)
<b>Urban Services</b>						
Wastewater Services	5,023	4,061	3,166	2,359	1,974	2.44
Water Services	2,017	1,631	1,271	947	793	0.62
<b>Total Capital Charges</b>	<b>7,040</b>	<b>5,692</b>	<b>4,437</b>	<b>3,306</b>	<b>2,767</b>	<b>3.06</b>

**Table 4-3**  
**Calculated Schedule of Charges by Service and Class of Services (\$2026)**

Service/Class of Service	RESIDENTIAL					NON-RESIDENTIAL
	Single and Semi-Detached Dwelling	Other Multiples	Apartments - 2 Bedrooms +	Apartments - Bachelor and 1 Bedroom	Special Care/Special Dwelling Units	(per sq.ft. of Gross Floor Area)
<b>Urban Services</b>						
Wastewater Services	5,202	4,206	3,279	2,443	2,044	2.53
Water Services	2,089	1,689	1,316	981	821	0.64
<b>Total Capital Charges</b>	<b>7,291</b>	<b>5,895</b>	<b>4,595</b>	<b>3,424</b>	<b>2,866</b>	<b>3.17</b>



Table 4-4  
Single Detached Residential House Charge Comparison  
(2026\$)

Service/Class of Service	Current	Calculated	Change (\$)	Change (%)
<b>Area Specific Services:</b>			-	n/a
Wastewater Services	1,887	5,202	3,315	176%
Water Services	3,008	2,089	(920)	-31%
<b>Total Capital Charges</b>	<b>4,895</b>	<b>7,291</b>	<b>2,395</b>	<b>49%</b>

Note: Current Water & Wastewater charges based on capital charges for Residential Structures in Long Sault & Ingleside. These have been indexed from 2025\$ to 2026\$ using the prescribed D.C. index as at the time of writing the Township's fees and charges by-law has not been updated for 2026. This indexing is done for comparison purposes only and actual indexing may differ from what is presented.

Table 4-5  
Non-Residential House Charge Comparison per sq.ft. of Gross Floor Area  
(2026\$)

Service/Class of Service	Current	Calculated	Change (\$)	Change (%)
<b>Area Specific Services:</b>			-	n/a
Wastewater Services	0.89	2.53	1.64	184%
Water Services	1.42	0.64	(0.78)	-55%
<b>Total Capital Charges</b>	<b>2.31</b>	<b>3.17</b>	<b>0.86</b>	<b>37%</b>

Note: Current Water & Wastewater charges based on average capital charges for Commercial Facilities in Long Sault & Ingleside. These have been indexed from 2025\$ to 2026\$ using the prescribed D.C. index as at the time of writing the Township's fees and charges by-law has not been updated for 2026. This indexing is done for comparison purposes only and actual indexing may differ from what is presented.



# Chapter 5

## Municipal Act Charge By-law Policy Recommendations



## 5. Municipal Act Charge By-law Policy Recommendations

### 5.1 Introduction

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This chapter outlines the policy recommendations and by-law rules. The policies generally align with the by-law policies contained within the Township's D.C. by-law.

### 5.2 By-law Rules

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The following subsections set out the recommended rules governing the calculation, payment and collection of the charges.

**It is recommended that the following sections provide the basis for the Capital Charges:**

#### ***5.2.1 Payment in any Particular Case***

The capital charge will be calculated, payable, and collected where the development requires

- the issuing of a permit under the Building Code Act, 1992 in relation to a building or structure; or
- connection to the municipal water and/or wastewater systems

#### ***5.2.2 Application to Redevelopment of Land (Demolition and Conversion)***

Where, as a result of the redevelopment of land, a building or structure existing on the same land within 60 months (five years) prior to the date of payment of charges in regard to such redevelopment was, or is to be demolished, in whole or in part, or converted from one principal use to another principal use on the same land, in order to facilitate the redevelopment, the charges otherwise payable with respect to such redevelopment shall be reduced by the following amounts:

- In the case of a residential building or structure, or in the case of a mixed-use building or structure, the residential uses in the mixed-use building or structure, an amount calculated by multiplying the applicable charge by the



- number, according to type, of dwelling units that have been or will be demolished or converted to another principal use; and
- In the case of a non-residential building or structure or, in the case of mixed-use building or structure, the non-residential uses in the mixed-use building or structure, an amount calculated by multiplying the applicable charge, by the G.F.A. that has been or will be demolished or converted to another principal use.

The demolition/conversion credit is allowed only if the land was improved by occupied structures, and if the demolition permit related to the site was issued less than 60 months (five years) prior to the issuance of a building permit.

### **5.2.3 Exemptions (full or partial)**

The following exemptions are proposed to be included in the by-law:

- industrial building additions of up to and including 50% of the existing G.F.A. of the building; for industrial building additions that exceed 50% of the existing G.F.A., only the portion of the addition in excess of 50% is subject to Capital Charges;
- The addition of up to 2 units in an existing or new detached, semi-detached, or rowhouse (including in an ancillary structure);
- affordable units;
- affordable inclusionary zoning units;
- non-profit housing;
- long-term care homes; and
- discount for rental housing units based on bedroom size (i.e. three or more bedrooms – 25% reduction, two bedrooms – 20% reduction, and all others – 15% reduction).
- Bona-Fide Farm Buildings; and
- Place of worship or cemetery.

### **5.2.4 Timing of Collection**

The charges are payable upon issuance of a building permit or connection to the municipal water and wastewater systems for each dwelling unit, building, or structure, subject to early or late payment agreements entered into by the Township and an owner.



### **5.2.5 Indexing**

Indexing of the charges shall be implemented on a mandatory basis annually commencing on January 1<sup>st</sup>, in accordance with the Statistics Canada Quarterly, Non-Residential Building Construction Price Index, for the third quarter results.

## **5.3 Other By-law Provisions**

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### **5.3.1 Categories of Services for Reserve Fund and Credit Purposes**

It is recommended that the Township's capital charge collections be contributed into two separate reserve funds for water and wastewater.

### **5.3.2 By-law In-force Date**

The proposed by-law will come into force at the time of by-law passage.

## **5.4 Other Recommendations**

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The following recommendations are required to be approved by Council to ensure the background study, and assumptions within it, are accepted as a basis for approval of the by-law.

### **It is recommended that Council:**

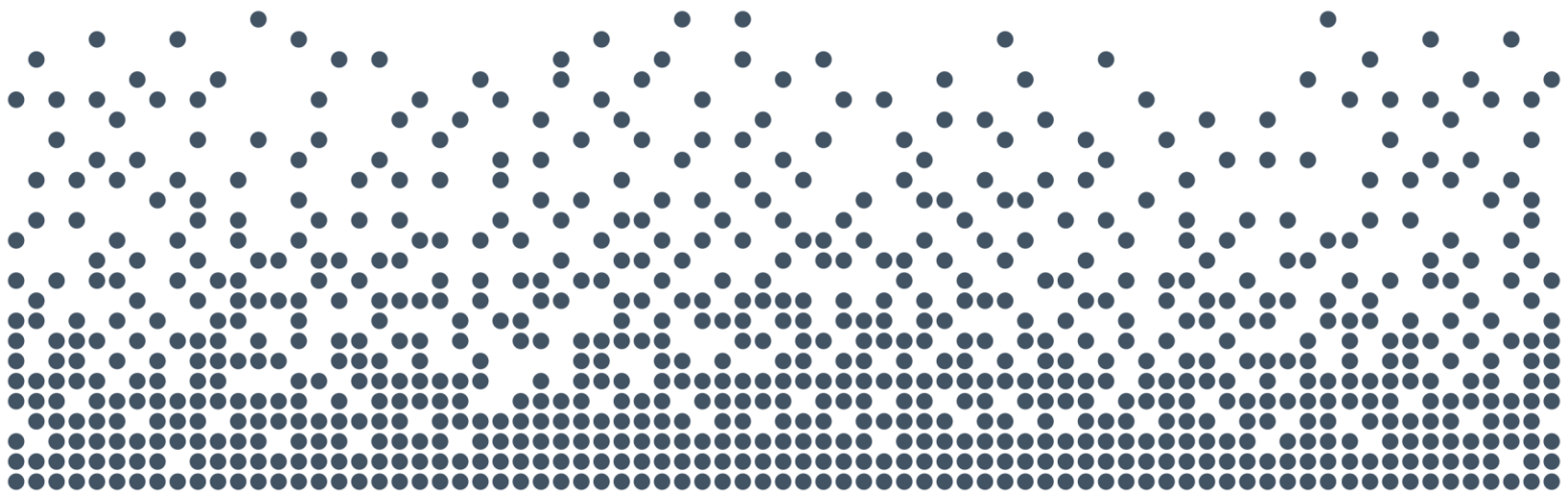
“Whenever appropriate, request that grants, subsidies and other contributions be clearly designated by the donor as being to the benefit of existing development or new development, as applicable;”

“Adopt the assumptions contained herein as an ‘anticipation’ with respect to capital grants, subsidies, and other contributions;”

“Adopt the approach to calculate the charges on a uniform basis across the urban serviced area for water and wastewater services”

“Approve the Capital Charge Background Study dated;”

“Approve the Capital Charge By-law as set out in Appendix A.”



# Appendices



# Appendix A

## Draft Capital Charge By-Law

**THE CORPORATION OF THE TOWNSHIP OF SOUTH STORMONT**

**BY-LAW NUMBER 2026-\_\_\_**

**A BY-LAW FOR THE IMPOSITION OF CAPITAL CHARGES**

**WHEREAS** Section 391 of the *Municipal Act, 2001*, S.O. 2001, c. 25, provides that a municipality may by by-law impose a water and wastewater charge upon persons that derive or will derive a benefit from the construction of water and sanitary sewer works sufficient to pay all or such portion of the costs of the works as Council deems appropriate;

**AND WHEREAS** the Township of South Stormont will experience growth through development and re-development;

**AND WHEREAS** development and re-development requires the provision of physical and social services by the Township of South Stormont;

**AND WHEREAS** Council of the Township of South Stormont desires to ensure that the capital cost of meeting growth-related demands for or burden on municipal services does not place an excessive financial burden on the Township of South Stormont or its existing taxpayers while at the same time ensuring new taxpayers contribute no more than the net capital cost attributable to providing the current level of municipal services;

**AND WHEREAS** Council retained the services of Watson & Associates Economists Ltd. in 2025 to undertake a study to determine the cost of providing water and wastewater services;

**AND WHEREAS** Council, at its meeting of XXXX, 2026, approved a report entitled *Township of South Stormont 2026 Municipal Act Capital Charge Study* dated March 19, 2026, prepared by Watson & Associates Economists Ltd.;

**NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWNSHIP OF SOUTH STORMONT ENACTS AS FOLLOWS:**

## 1. **INTERPRETATION**

### 1.1 Unless otherwise stated:

- (1) a reference to any statute or regulation refers to a statute or regulation of Ontario as it may be amended or replaced from time to time;
- (2) a reference to a by-law refers to a by-law of the Township as it may be amended or replaced from time to time; and
- (3) a reference to a section, subsection, paragraph, clause, subclause or schedule is a reference to this By-law's section, subsection, paragraph, clause, subclause or schedule.

### 1.2 The headings in this By-law are for convenience only and do not form part of this By-law.

### 1.3 If any part of this By-law is determined to be invalid by a court of competent jurisdiction, the invalid part is severed, and the remainder continues to be valid.

### 1.4 In this By-law:

“Act” means the *Municipal Act, 2001*;

“Accessory Use” means where used to describe a use, building, or structure that the use, building or structure is naturally and normally incidental, subordinate in purpose of floor area or both, and exclusively devoted to a principal use, building or structure;

“Apartment” means any residential unit within a building containing three or more dwelling units where access to each residential unit is obtained through a common entrance or entrances from the street level and the residential units are connected by an interior corridor. Despite the foregoing, an apartment includes stacked townhouse dwellings;

“Bedroom” means a habitable room larger than seven square metres, including a den, study or other similar area, but does not include a bathroom, living room, dining room or kitchen;

“Board of Education” means a board defined in Section 1(1) of the *Education Act*, R.S.O. 1990, c. E.2;

“Bona Fide Farming Operation” means the proposed development that will qualify as a farm business operating with a valid Farm Business Registration Number issued by the Ontario Ministry of Agriculture, Food and Rural Affairs and be assessed in the Farmland Realty Tax Class by the Ontario Property Assessment Corporation;

“Building Code Act” means the *Building Code Act, 1992*, S.O. 1992, c. 23;

“Capital Charge” means a charge imposed with respect to this By-law;

“Capital Cost” means the cost of constructing the Water and Wastewater infrastructure as described in the *Township of South Stormont 2026 Municipal Act Capital Charge Study*, inclusive of all items of cost usually and properly chargeable to capital account, together with the interest payable on the financing for the works;

“Commercial” means any use of land, structures or buildings for the purposes of buying or selling commodities and services, but does not include industrial or agricultural uses, but does include hotels, motels, motor inns and boarding, lodging and rooming houses;

“Council” means the Council of the Township;

“Development” means the construction, erection or placing of one or more buildings or structures on land or the making of an addition or alteration to a

building or structure that the effect of increasing the size of usability thereof, and includes redevelopment;

“Dwelling Unit” means any part of a building or structure used, designed or intended to be used as a domestic establishment in which one or more persons may sleep and may be provided with culinary and sanitary facilities for their exclusive use;

“Existing” means the number, use and size that existed as of the date this By-law was passed;

“Farm Building” means that part of a *bona fide* farming operation encompassing barns, silos and other ancillary development to an agricultural use, but excluding a residential use. Notwithstanding the foregoing, a farm building does not include retail sales activities including, but not limited to restaurants; banquet facilities; hospitality and accommodation facilities; gift shops; services related to grooming, boarding or breeding of household pets; and marijuana and alcohol processing or production facilities;

“Gross Floor Area” means:

- (1) in the case of a residential building or structure, the total area of all floors above grade of a dwelling unit measured between the outside surfaces of exterior walls or between the outside surfaces of exterior walls and the centre line of party walls dividing the dwelling unit from any other dwelling unit or other portion of a building; and
- (2) in the case of a non-residential building or structure, or in the case of a mixed-use building or structure in respect of the non-residential portion thereof, the total area of all building floors above or below grade measured between the outside surfaces of the exterior walls, or between the outside surfaces of exterior walls and the centre line of party walls dividing a non-residential use and a residential use, except for:

- (a) a room or enclosed area within the building or structure above or below that is used exclusively for the accommodation of heating, cooling, ventilating, electrical, mechanical or telecommunications equipment that service the building;
- (b) loading facilities above or below grade; and
- (c) a part of the building or structure below grade that is used for the parking of motor vehicles or for storage or other accessory use;

“Industrial” means lands, buildings or structures used or designed or intended for use for manufacturing, processing, fabricating or assembly of raw goods, warehousing or bulk storage of goods, and includes office uses and the sale of commodities to the general public where such uses are accessory to an industrial use, but does not include the sale of commodities to the general public through a warehouse club;

“Institutional” means development of a building or structure intended for use,

- (1) as a long-term care home within the meaning of Subsection 2(1) of the *Fixing Long-Term Care Act, 2021*, S.O. 2021, c.39, Sched. 1;
- (2) as a retirement home within the meaning of Subsection 2(1) of the *Retirement Homes Act, 2010*, S.O. 2010, c. 11;
- (3) by any of the following post-secondary institutions for the objects of the institution:
  - (a) a university in Ontario that receives direct, regular and ongoing operating funding from the Government of Ontario;
  - (b) a college or university federated or affiliated with a university described in Subclause (a); or
  - (c) an Indigenous Institute prescribed for the purposes of Section 6 of the *Indigenous Institutes Act, 2017*, S.O. 2017, c. 34, Sched. 20;
- (4) as a memorial home, clubhouse or athletic grounds by an Ontario branch of the Royal Canadian Legion; or
- (5) as a hospice to provide end of life care;

“Local Board” means a school board, public utility, commission, transportation commission, public library board, board of park management, local board of health, board of commissioners of police, planning board, or any other board, commission, committee, body or local authority established or exercising any power or authority under any general or special act with respect to any of the affairs or purposes, including school purposes, of the Township or any part or parts thereof;

“Maximum Interest Rate” is as defined by Section 26.3 of the *Development Charges Act, 1997*, S.O. 1997, c. 27;

“Multiple Dwellings” means all dwellings other than Single-Detached, Semi-Detached, Apartment, and Special Care dwelling units;

“Non-Profit Housing” means development of a building or structure intended for use as residential premises by:

- (1) a corporation to which the *Not-for-Profit Corporations Act, 2010*, S.O. 2010, c. 15, applies that is in good standing under that act and whose primary object is to provide housing;
- (2) a corporation without share capital to which the *Canada Not-for-profit Corporations Act*, S.C. 2009, c. 23, applies that is in good standing under that act and whose primary object is to provide housing;
- (3) a non-profit housing co-operative that is in good standing under the *Co-operative Corporations Act*, R.S.O. 1990, c. C.35; or
- (4) a corporation to which the *Housing Development Act*, R.S.O. 1990, c. H.18, applies that is in good standing under that act;

“Non-Residential Use” means a building or structure of any kind whatsoever used, designed or intended to be used for other than a residential use;

“Owner” means the owner of land or a person who has made application for an approval for the development of land upon which a capital charge is imposed;

“Place of Worship” means that part of a building or structure that is exempt from taxation as a place of worship under the *Assessment Act*, R.S.O. 1990, c. A.31;

“Rental Housing” means development of a building or structure with four or more dwelling units all of which are intended for use as rented residential premises;

“Residential Dwelling” means a building, occupied or capable of being occupied as a home, residence or sleeping place by one or more persons, containing one or more dwelling units but not including motels, hotels, tents, truck campers, tourist trailers, mobile camper trailers or boarding, lodging, or rooming houses;

“Residential Use” means the use of a building or structure or portion thereof for one or more dwelling units. This also includes a dwelling unit on land that is used for an agricultural use;

“Row Dwelling” means a building containing three or more attached dwelling units in a single row, each of which dwelling units has an independent entrance from the outside and is vertically separated from any abutting dwelling unit;

“Semi-Detached Dwelling” means a dwelling unit in a residential building consisting of two dwelling units having one vertical wall or one horizontal wall, but not other parts, attached or another dwelling unit where the residential unit are not connected by an interior corridor;

“Service” means a service or class of service designated in Section 2 of this By-law, and “Services” shall have a corresponding meaning;

“Servicing Agreement” means an agreement between a landowner and the Township relative to the provision of municipal services to specified land within the Township;

“Single-Detached Dwelling Unit” means a residential building consisting of one dwelling unit and not attached to another structure;

“Special Care Dwelling Unit” means a building not otherwise defined herein containing more than four dwelling units where the occupants have the right to use in common, halls, stairs, yards, common room and accessory buildings, which dwelling units may or may not have exclusive sanitary and/or culinary facilities, that is designed to accommodate individuals with specific needs, where meals are provided within the development on a regular basis and includes a bedroom, student residence, retirement home and lodge, nursing home, granny flat, accessory dwelling and group home;

“Stacked Townhouse Dwelling Unit” means two row dwellings, one on top of each other;

“Township” means the Corporation of the Township of South Stormont.

## **2. DESIGNATION OF SERVICES**

2.1 The categories of services and classes of service for which capital charges are imposed under this By-law are as follows:

- (1) Water Services; and
- (2) Wastewater Services.

## **3. APPLICATION OF BY-LAW RULES**

3.1 Capital charges shall be payable in the amounts set out in this By-law where the development of the lands meets the requirements set out in Subsection 3.4(1).

### Area to Which By-law Applies

- 3.2 Subject to Section 3.3, this By-law applies to all lands in the Township of South Stormont whether or not the land or use thereof is exempt from taxation under Sections 3, 4, 6, 6.1, 21, and 22 of the *Assessment Act*.
- 3.3. Notwithstanding Section 3.2 above, this By-law shall not apply to lands that are owned by and used for the purposes of:
- (1) the Township or a local board thereof;
  - (2) a board of education;
  - (3) the Corporation of the United Counties of Stormont, Dundas, and Glengarry; or
  - (4) land vested in or leased to a university that receives regular and ongoing operating funds from the government for the purposes of post-secondary education if the development is intended to be occupied and used by the university.

#### Payment in Any Particular Case

- 3.4 (1) Capital charges shall be imposed on all lands, buildings or structures that are developed for residential or non-residential uses if the development requires:
- (a) the issuing of a permit under the *Building Code Act* in relation to a building or structure; or
  - (b) connection to the municipal water and/or wastewater systems.

#### Exemptions

- 3.5 Notwithstanding the provisions of this By-law, capital charges shall not be imposed with respect to:
- (1) affordable and attainable residential units that meet the criteria set out in Subsections 4.1(2), (3), or (4) of the *Development Charges Act, 1997*;

- (2) affordable residential units required pursuant to Section 35.2 and Subsection 16(4) of the *Planning Act*, R.S.O 1990, c. P.13 (Inclusionary Zoning);
- (3) non-profit housing units;
- (4) long-term care homes;
- (5) an enlargement to an existing dwelling unit;
- (6) a second residential unit in an existing or new detached house, semi-detached dwelling, or row dwelling on a parcel of land on which residential use, other than ancillary residential use, is permitted, if all buildings and structures ancillary to the existing or new detached house, semi-detached dwelling, or row dwelling cumulatively contain no more than one residential unit;
- (7) a third residential unit in an existing or new detached house, semi-detached dwelling, or row dwelling on a parcel of land on which residential use, other than ancillary residential use, is permitted, if no building or structure ancillary to the existing or new detached house, semi-detached dwelling, or row dwelling contains any residential units;
- (8) one residential unit in a building or structure ancillary to an existing or new detached house, semi-detached dwelling, or row dwelling on a parcel of land if the existing or new detached house, semi-detached dwelling or row dwelling contains no more than two residential units and no other building or structure ancillary to the existing or new detached house, semi-detached dwelling, or row dwelling contains any residential units;
- (9) for the purposes of Subsection (8), a residential dwelling unit in a building or structure ancillary to an existing or new single-detached dwelling, semi-detached dwelling, or row dwelling must be a Dwelling, Secondary Unit (Detached) as defined in the Township's Zoning By-law;
- (10) in an existing rental residential building, which contains four or more residential dwelling units, the creation of the greater of one residential dwelling unit or one percent of the existing residential dwelling units;
- (12) where a sewer levy has been paid on a vacant lot in former Cornwall Township or a deferred area in former Osnabruck Township, the amount paid previously will be credited against the current levy.

For former Osnabruck Township, Original Deferred Levy divided by Original Full Levy = X%. There will be a credit of X% against the current levy on each subsequent lot divided from the original lot.

### 3.6 Exemption for Industrial Development:

3.6.1 Notwithstanding any other provision of this By-law, no capital charge is payable with respect to an enlargement of the gross floor area of an existing industrial building where the gross floor area is enlarged by 50 percent or less.

3.6.2 If the gross floor area of an existing industrial building is enlarged by greater than 50 percent, the amount of the capital charge payable in respect of the enlargement is the amount of the capital charge that would otherwise be payable multiplied by the fraction determined as follows:

- (1) determine the amount by which the enlargement exceeds 50 percent of the gross floor area before the enlargement; and
- (2) divide the amount determined under Subsection (1) by the amount of the enlargement.

3.6.3 For the purpose of Section 3.6, “existing industrial building” is used as defined in O. Reg. 82/98 made under the *Development Charges Act, 1997*.

3.6.4 The exemption for an existing industrial building provided by this Section shall be applied to a maximum of 50 percent of the gross floor area before the first enlargement for which an exemption from the payment of capital charges was granted pursuant to this By-law.

### 3.7 Other Exemptions:

3.7.1 Notwithstanding the provisions of this By-law, capital charges shall not be imposed with respect to:

- (1) farm buildings; and

- (2) places of worship and cemeteries.

### Discounts

3.8 The capital charge payable for rental housing developments will be reduced based on the number of bedrooms in each unit, as follows:

- (a) three or more bedrooms - 25% reduction;
- (b) two bedrooms - 20% reduction; and
- (c) all other bedroom quantities - 15% reduction.

### Amount of Charges

#### Residential

3.9 The capital charges set out in Schedule "A" shall be imposed on residential uses of lands, buildings, or structures, including a dwelling unit accessory to a non-residential use and, in the case of a mixed-use building or structure, on the residential uses in the mixed-use building or structure, according to the type of residential unit, and calculated with respect to each of the services according to the type of residential use.

#### Non-Residential

3.10 The capital charges described in Schedule "A" to this by-law shall be imposed on non-residential uses of lands, buildings, or structures, and, in the case of a mixed-use building or structure, on the non-residential uses in the mixed-use building or structure, and calculated with respect to each of the services according to the total floor area of the non-residential use.

### Reduction of Capital Charges for Redevelopment

3.11 Despite any other provisions of this By-law, where, as a result of the redevelopment of land, a building or structure existing on the same land within 60 months prior to the date of payment of capital charges in regard to such

redevelopment was or is to be demolished, in whole or in part, or converted from one principal use to another principal use on the same land, in order to facilitate the redevelopment, the capital charges otherwise payable with respect to such redevelopment shall be reduced by the following amounts:

- (1) in the case of a residential building or structure, or in the case of a mixed-use building or structure, the residential uses in the mixed-use building or structure, an amount calculated by multiplying the applicable capital charge under Subsection 3.9 by the number, according to type, of dwelling units that have been or will be demolished or converted to another principal use; and
- (2) in the case of a non-residential building or structure or, in the case of mixed-use building or structure, the non-residential uses in the mixed-use building or structure, an amount calculated by multiplying the applicable capital charges under Subsection 3.10 by the gross floor area that has been or will be demolished or converted to another principal use;

provided that such amounts shall not exceed, in total, the amount of the capital charges otherwise payable with respect to the redevelopment.

#### Time of Payment of Capital Charges

3.12 Capital charges imposed under this By-law are calculated, payable, and collected upon issuance of a building permit for the development or prior to connection to the municipal water and wastewater services.

#### **4. PAYMENT BY SERVICES**

4.1 Despite the payment required under subsections 3.9 and 3.10, Council may, by agreement, give a credit towards a capital charge in exchange for work that relates to a service to which a capital charge relates under this By-law.

## **5. INDEXING**

- 5.1 Capital charges imposed pursuant to this By-law shall be adjusted annually, without amendment to this By-law, on January 1<sup>st</sup>, in accordance with the last year-over-year change in the Statistics Canada Non-residential Building Construction Price Index for Ottawa-Gatineau.

## **6. SCHEDULES**

- 6.1 The following schedules shall form part of this By-law:

Schedule "A" - Residential and Non-Residential Capital Charges

## **7. DEBT**

- 7.1 Capital charges imposed by the Township through this By-law on a person constitute a debt of the person to the Township.

- 7.2 The Township may add such capital charges imposed by the Township to the tax roll for the following property in the Township and collect them in the same manner as municipal taxes:

- (1) in the case of capital charges for the supply of a service or thing to a property, the property to which the service or thing was supplied; and
- (2) in all other cases, any property for which the owners are responsible for paying the capital charges.

- 7.3 Capital charges that are imposed by the Township that are added to the tax roll under Subsection 7.2 have priority lien status as described in Section 1 of the Act.

## **8. DATE BY-LAW IN FORCE**

8.1 This By-law shall come into effect at the time of By-law passage. Upon the passing of this By-law, Schedule 'H' of By-Law 2025-003 for Water and Wastewater Capital Levy Charges is hereby repealed.

**9. DATE BY-LAW EXPIRES**

9.1 This By-law will expire at 12:01 AM on XXXX, 2036 unless it is repealed by Council at an earlier date.

PASSED THIS \_\_\_ day of \_\_\_\_\_ 2026.

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Township Clerk

**SCHEDULE "A" TO BY-LAW 2026-\_\_**

**SCHEDULE OF CAPITAL CHARGES**

Service/Class of Service	RESIDENTIAL					NON-RESIDENTIAL
	Single and Semi-Detached Dwelling	Other Multiples	Apartments - 2 Bedrooms +	Apartments - Bachelor and 1 Bedroom	Special Care/Special Dwelling Units	(per sq.ft. of Gross Floor Area)
<b>Urban Services</b>						
Wastewater Services	5,202	4,206	3,279	2,443	2,044	2.53
Water Services	2,089	1,689	1,316	981	821	0.64
<b>Total Capital Charges</b>	<b>7,291</b>	<b>5,895</b>	<b>4,595</b>	<b>3,424</b>	<b>2,866</b>	<b>3.17</b>



# Appendix B

## Local Service Policy



# Capital Charges Background Study

Township of South Stormont

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Local Service Policy

March 19, 2026

Watson & Associates Economists Ltd.  
905-272-3600  
[info@watsonecon.ca](mailto:info@watsonecon.ca)



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# 1. Local Service Policy

Some of the need for services generated by additional development consists of local services related to a plan of subdivision. As such, they will be required as a condition of subdivision agreements or consent conditions. The current local service guidelines are proposed to delineate the jurisdiction for capital cost recovery (i.e. local service or capital charges).

## 1. Water

- 4.1. Pumping stations and works associated with Zone boundaries to be included within the Capital Charge
- 4.2. Watermains external to subdivisions included in the Charge
- 4.3. Marginal costs of waterworks within the subdivision included in Capital Charge at 300 mm nominal diameter or above
- 4.4. Connections to trunk mains and pumping stations to service specific areas, to be direct developer responsibility.

## 2. Wastewater

- 5.1. Pumping stations shall be included in the Capital Charge
- 5.2. Sanitary sewers external to subdivisions included in the Capital Charge
- 5.3. Connections to trunk mains and pumping stations to service specific areas, to be direct developer responsibility.
- 5.4. Marginal costs of sanitary sewer works within the subdivision included in Capital Charge at 250mm nominal diameter and above and extra depth to accommodate external lands.