



2025 Financial Information Return

Schedule 62 and 62A Development Charges Rates

Table of Contents

SCHEDULE 62 and 62A: Development Charges Rates.....	3
General Information.....	3
Schedule 62 – Municipal Wide Services – Residential and Non-Residential	3
Line 1250.....	4
Schedule 62A – Special Area Rates	4

SCHEDULE 62 and 62A: Development Charges Rates

General Information

Schedules 62 and 62A require municipalities to report their development charge rate information.

Schedule 62 is the main schedule used to report the current year's municipal wide development charges rates, both residential and non-residential. Under this schedule, please enter development charges by the type of service and by type of development / dwelling that were in place as of December 31, 2024.

Schedule 62A – is used in cases where the municipality has special area-specific development charge rates that are not the same as the municipal-wide rates and are applied only to specific areas of the municipality.

Enter the development charge rates that were in place as of December 31, 2024.

Schedule 62 – Municipal Wide Services – Residential and Non-Residential

1. Click on the box under the heading “Municipal Wide Charges” to report the type of service (e.g., roads, water, police, fire).
2. Click on the arrow to the right of the box. A drop-down menu will appear listing typical services for which municipalities collect development charges. Select the appropriate service. If the type of service is not listed, please choose “other”.
A pop-up box will appear that will request you to type in the name of the service.
3. For residential development charges, under each dwelling type, please enter the residential charges with respect to the dwelling type. Note that, if semi-detached and fully detached rates are the same, please enter the value under both columns.
This should include charges for additional residential units (also known as accessory or basement apartments, secondary suites, and in-law flats) which are self-contained residential units with kitchen and bathroom facilities within dwellings or within structures accessory to dwellings (such as above laneway garages).

While many additional residential units are legislatively exempt from development charges, there will be some that are not subject to any legislative exemption (e.g., a fourth unit).

4. If you need more rows, please click on the “Add Rows” button. Each time you click “Add Rows” it will add 3 additional rows to enter services and charges.

Line 1250

If the development charges rates are based on a new development charge by-law that was approved by council within the reporting year, then enter Y.

If yes, please attach the new by-law when submitting the FIR file to the Ministry of Municipal Affairs.

Please indicate on schedule 83 line 110, the effective period of the development charge by-law.

Schedule 62A – Special Area Rates

1. To report area-specific rates which are not municipal wide, please click on “Schedule 62A” on the FIR excel sheet.
2. Click on “Add a Development Charges Special Area” button to add an area.
3. A pop-up box will appear requesting the name of special area. Please type in the name of the area and press “OK”.
4. Once the name is entered, a series of rows under the area-name will appear.
5. Click on a box under the area names to report the type of service and an arrow will appear.
6. Click on the arrow to the right of the box. A drop-down menu will appear listing typical services for which municipalities collect development charges.
7. Select the appropriate service. If the type of service is not listed, please choose “other”. A pop-up box will appear that will request you to type in the name of the service.
8. For residential development charges, under each dwelling type, please enter the residential charges with respect to the dwelling type. Note that, if semi-detached and fully detached rates are the same, please enter the value under both columns.

9. If your municipality has per hectare area-rated development charge, enter this information on Schedule 62A.
- o Select “Add a Development Charges Special Area” and enter the name of the area you are reporting on.
 - o From the pull-down menu under name of the area rate select “Per Hectare”
 - o Scroll across to the columns labelled “Other”. Enter “Per Hectare” in the appropriate cell and the column heading will change to reflect the text entered.
 - o Enter the dollar amount of the development charge for this area.