

To: Economic and Development Services Committee

From: Anthony Ambra, P.Eng., Commissioner,
Economic and Development Services Department

Report Number: ED-25-98

Date of Report: October 1, 2025

Date of Meeting: October 6, 2025

Subject: Application submitted by 184 Bond Oshawa Ltd. under the
Brownfields Renaissance Community Improvement Plan
concerning 184 Bond Street West

Ward: Ward 4

File: 12-12-5166

1.0 Purpose

The purpose of this Report is to recommend that Council approve an application submitted by 184 Bond Oshawa Ltd. (the “Owner”) under the Brownfields Renaissance Community Improvement Plan (the “C.I.P.”) for a property tax cancellation to facilitate the proposed development at 184 Bond Street West (the “Subject Site”) (the “Application”).

The Owner proposes to remediate the Subject Site in accordance with the Ministry of the Environment, Conservation and Parks’ (“M.E.C.P.”) guidelines/criteria prior to advancing the proposed development of a 5-storey rental apartment building containing a total of 38 dwelling units.

Attachment 1 is a map showing the location of the Subject Site and the existing zoning in the area.

Attachment 2 is an air photo of the Subject Site showing key site features and neighbouring properties.

Attachment 3 is a copy of correspondence dated August 11, 2025 from the Owner providing the rationale for their Application.

Attachment 4 is a copy of a draft by-law to be endorsed, in principle, by City Council and to be forwarded to the Region of Durham and the Ministry of Finance for their consideration.

2.0 Recommendation

That the Economic and Development Services Committee recommend to City Council:

1. That, based on Report ED-25-98 dated October 1, 2025, the application submitted by 184 Bond Oshawa Ltd. under the Brownfields Property Tax Cancellation Program in the Brownfields Renaissance Community Improvement Plan to cancel the property taxes at 184 Bond Street West be approved in accordance with the recommendations generally outlined in Section 4.3 of said Report.
2. That the Commissioner, Economic and Development Services Department, be authorized to enter into an agreement with 184 Bond Oshawa Ltd. or a corporation to be named later in accordance with the provisions of the Brownfields Property Tax Cancellation Program and the recommendations generally outlined in Section 4.3 of said Report, in a form and content satisfactory to the Commissioner, Economic and Development Services Department, and the City Solicitor.
3. That the Commissioner, Economic and Development Services Department, be authorized, from time to time as the Commissioner considers appropriate, to extend timing condition dates established under the agreement for tax cancellation in consultation with the City Solicitor; and,
4. That the Council of the Region of Durham be requested to cancel the Regional portion of the tax bill for 184 Bond Street West in accordance with the recommendations generally outlined in Section 4.3 of said Report.
5. That the Ministry of Finance be requested to cancel the Education portion of the tax bill for 184 Bond Street West in accordance with the recommendations generally outlined in Section 4.3 of said Report.
6. That a by-law as generally outlined in Attachment 4 of said Report be approved, in principle, and it be passed at the appropriate time after being considered by the Region of Durham and the Ministry of Finance and in accordance with the recommendations generally outlined in Section 4.3 of said Report, in a form and content satisfactory to the Commissioner, Economic and Development Services Department, and the City Solicitor.
7. That a copy of Report ED-25-98 be forwarded to the Ministry of Finance and the Region of Durham.
8. That, in the event 184 Bond Oshawa Ltd. applies to the Region of Durham for financial assistance under the Regional Revitalization Program for their proposed development at 184 Bond Street West, the Mayor and Chair of the Economic and Development Services Committee submit a letter of support concerning said financial assistance to the Region of Durham.

3.0 Input From Other Sources

The following have been consulted in the preparation of this Report:

- Chief Administrative Officer
- Commissioner, Corporate and Finance Services Department
- City Solicitor

4.0 Analysis

4.1 Brownfields Renaissance Community Improvement Plan

On December 5, 2005, City Council adopted the Brownfields Renaissance C.I.P. by By-law 157-2005, as amended. The C.I.P. is intended to encourage the redevelopment of underutilized brownfield properties through a variety of incentive programs. The C.I.P. is in effect until December 31, 2026.

The C.I.P. specifies that a tax cancellation, either in part or in full, through the Brownfields Property Tax Cancellation Program, may be provided to property owners who undertake the rehabilitation of contaminated lands located within the associated C.I.P. Project Area. Properties are only eligible for the tax cancellation when the necessity for site remediation is confirmed in a Phase II Environmental Site Assessment. Regional and Provincial property tax assistance may also be provided subject to the approval of the Region of Durham and the Ministry of Finance.

A tax cancellation, under the Brownfields Property Tax Cancellation Program of the C.I.P., may be provided through a specified Rehabilitation Period and Development Period.

The Rehabilitation Period ends with the earliest of any one of the following three (3) scenarios:

- a) 18 months after the assistance began;
- b) When a Record of Site Condition is filed with the Environmental Site Registry; or,
- c) When the tax assistance equals the remediation costs or costs of complying with a M.E.C.P. certificate of property use (e.g., when the total amount of assistance equals the full eligible costs of remediation). [Note: Municipal eligible costs may differ from those outlined by the Region of Durham and the Province of Ontario.]

The Development Period commences after the Rehabilitation Period has concluded and ends with the earliest of any one of the following two (2) scenarios:

- a) On the date specified in the adopting by-law; or,
- b) When the tax assistance, including the tax assistance from the rehabilitation period, equals the remediation costs or costs of complying with a M.E.C.P. certificate of property use (e.g., when the total amount of assistance, including assistance provided during the Rehabilitation Period, equals the full eligible costs of remediation). [Note:

Municipal eligible costs may differ from those outlined by the Region of Durham and those outlined by the Province of Ontario.]

In accordance with the C.I.P., the tax cancellation is to be provided to the registered owner of the property or the declarant of a condominium on an annual basis. The declarant is the original developer that constructed the development.

Any application submitted under the C.I.P. for a tax cancellation must be approved by Council and adopted by by-law.

4.2 Proposed Development

The Subject Site is currently vacant.

On June 24, 2024, Council approved the rezoning of the Subject Site, by By-law 82-2024, from PSC-A (Planned Strip Commercial) to PSC-A(12) (Planned Strip Commercial) in order to permit the development of a 5-storey apartment building featuring a total of 38 dwelling units. The new zoning included site specific regulations related to increased residential density, height and lot coverage, reduced front, interior side, exterior side and rear yard setbacks, and reduced landscaped open space and minimum required parking.

As noted in Attachment 3 to this Report, the Owner was made aware through a Phase II Environmental Site Assessment that the Subject Site's soil and groundwater is contaminated. As such, the Subject Site will require remediation prior to the proposed development being advanced.

4.3 Application made under the Brownfields Property Tax Cancellation Program

On August 7, 2025, the Owner formally submitted an application to the City for property tax cancellation under the Brownfields Property Tax Cancellation Program. The Owner has advised that it will not be financially viable to construct the proposed development without financial assistance as a result of the cost to remediate the Subject Site (see Attachment 3).

The cost to remediate the Subject Site, based on preliminary quotes received by the Owner to date from three (3) qualified environmental consulting firms, is estimated to be in the range of \$700,000 – \$950,000 (see Attachment 3).

The Subject Site is currently assessed by the Municipal Property Assessment Corporation ("M.P.A.C.") at \$583,000 which amounts to \$5,436.62 in City taxes for 2025.

Based on the information available, the Owner has estimated the post-development assessed value of the Subject Site to be ±\$17,000,000 which would amount to \$120,263.46 in City taxes annually at the 2025 tax rate. Staff note that this value is an estimate from the Owner; M.P.A.C. would be responsible for assessing the Subject Site's post-development value.

In the event Council approves the Application, and assuming (a) a 4% increase in value annually, (b) the cost to remediate is \$900,000, and, (c) that M.P.A.C.'s reassessment

occurs in Year 3 of the tax cancellation at the assumed value of \$17,000,000, Finance Services staff have estimated that it would take approximately eight (8) years of tax cancellation to fully cover the cost of remediation.

The following table outlines the total amount of anticipated forgone City taxes for the Subject Site:

| Year | Taxes Forgone Per Year | Rolling Total of Taxes Forgone |
|-------------|-------------------------------|---------------------------------------|
| 1 | \$5,654.08 | \$5,654.08 |
| 2 | \$5,880.24 | \$11,534.32 |
| 3 | \$135,280.03 | \$146,814.36 |
| 4 | \$140,691.24 | \$287,505.59 |
| 5 | \$146,318.88 | \$433,824.48 |
| 6 | \$152,171.64 | \$585,996.12 |
| 7 | \$158,258.51 | \$744,254.62 |
| 8 | \$164,588.85 | \$908,843.47 |

As noted in Section 4.1 of this Report, the Region of Durham may also elect to cancel their portion of property taxes to assist the Owner in remediating the Subject Site. In the event the Region of Durham cancels their portion of the property taxes, Finance Services has estimated that it would take approximately four (4) years of tax cancellation to fully cover the cost. Similarly, as noted in Section 4.1, the Ministry of Finance may also elect to cancel the Education portion of property tax to assist the Owner in remediating the Subject Site.

In the event the Region of Durham and/or the Ministry of Finance agree to cancel their portion(s) of the tax bill for the Subject Site, the amount of forgone City taxes would be significantly reduced.

In the event the Application is approved by Council, it is recommended that the Owner be required to enter into an agreement with the City with certain terms including, but not limited to, the following:

- The Owner must submit a site plan application for the proposed development within six (6) months of the Subject Site being successfully remediated;
- The Owner's proposed development must be completed and available for occupancy by September 1, 2028;
- With respect to the remediation work, the Owner shall be required to share all quotes with City staff and select a contractor that is cost-efficient in order to decrease the amount of forgone City taxes;
- The Development Period of the tax cancellation shall not exceed ten (10) years, exclusive of the initial 18-month Rehabilitation Period, as described in Section 4.1;

- The Commissioner, Economic and Development Services Department, or Director, Planning Services, must approve an Accessibility Plan, with input from the Oshawa Accessibility Advisory Committee, and this plan must be implemented;
- A business plan must be submitted by the Owner to the satisfaction of the Commissioner, Corporate and Finance Services Department;
- All outstanding taxes must be paid up as of the effective date of the tax cancellation period;
- The amount of cancelled taxes is to be based on actual invoiced amounts for the completed work, to the limit established by Council;
- The Subject Site, including any building, must be maintained in accordance with the Property Standards By-law 1-2002, as amended ("Property Standards By-law") and the Ontario Building Code Act, 1992, S.O. 1992, c.23 ("Building Code Act") during the period of the agreement;
- The Owner shall continuously comply with any other City agreement(s), as applicable; and,
- Any other appropriate criteria considered advisable by the City Solicitor and the Commissioner, Economic and Development Services Department.

4.4 Rationale for the Recommendation

There are a variety of reasons to support approving the Owner's Application. In this regard, staff note that the Application:

- Conforms with the City's Brownfields Renaissance C.I.P.;
- Encourages the remediation of a contaminated site;
- Encourages development that may not otherwise occur;
- Meets a critical City objective regarding the development of rental housing;
- Has a positive impact on the tax levy in the long term; and,
- Facilitates construction jobs and material purchases.

5.0 Financial Implications

The Subject Site is currently assessed by M.P.A.C. at \$583,000 which amounts to \$5,436.62 in City taxes for 2025.

Based on the information available, the Owner has estimated the post-development assessed value of the Subject Site to be ±\$17,000,000, which would yield \$120,263.46 in City taxes annually at the 2025 tax rate. Staff note that this assessment value is an estimate from the Owner; M.P.A.C. would be responsible for assessing the Subject Site's post-development value.

In the event Council adopts the recommendation in Section 2.0, it is estimated that the City will forgo up to \$700,000 – \$950,000 in property taxes from the Subject Site over a period of time.

In the event the Region of Durham and/or the Ministry of Finance agree to cancel their portion(s) of the tax bill for the Subject Site, the amount of forgone City taxes would be significantly reduced, as would the time period during which the City would have to forgo its portion of property tax revenue.

6.0 Relationship to the Oshawa Strategic Plan

This Report responds to the Oshawa Strategic Plan Priority Area:

“Belong: Inclusive and Healthy Community” with the goal to support and encourage diverse housing options.

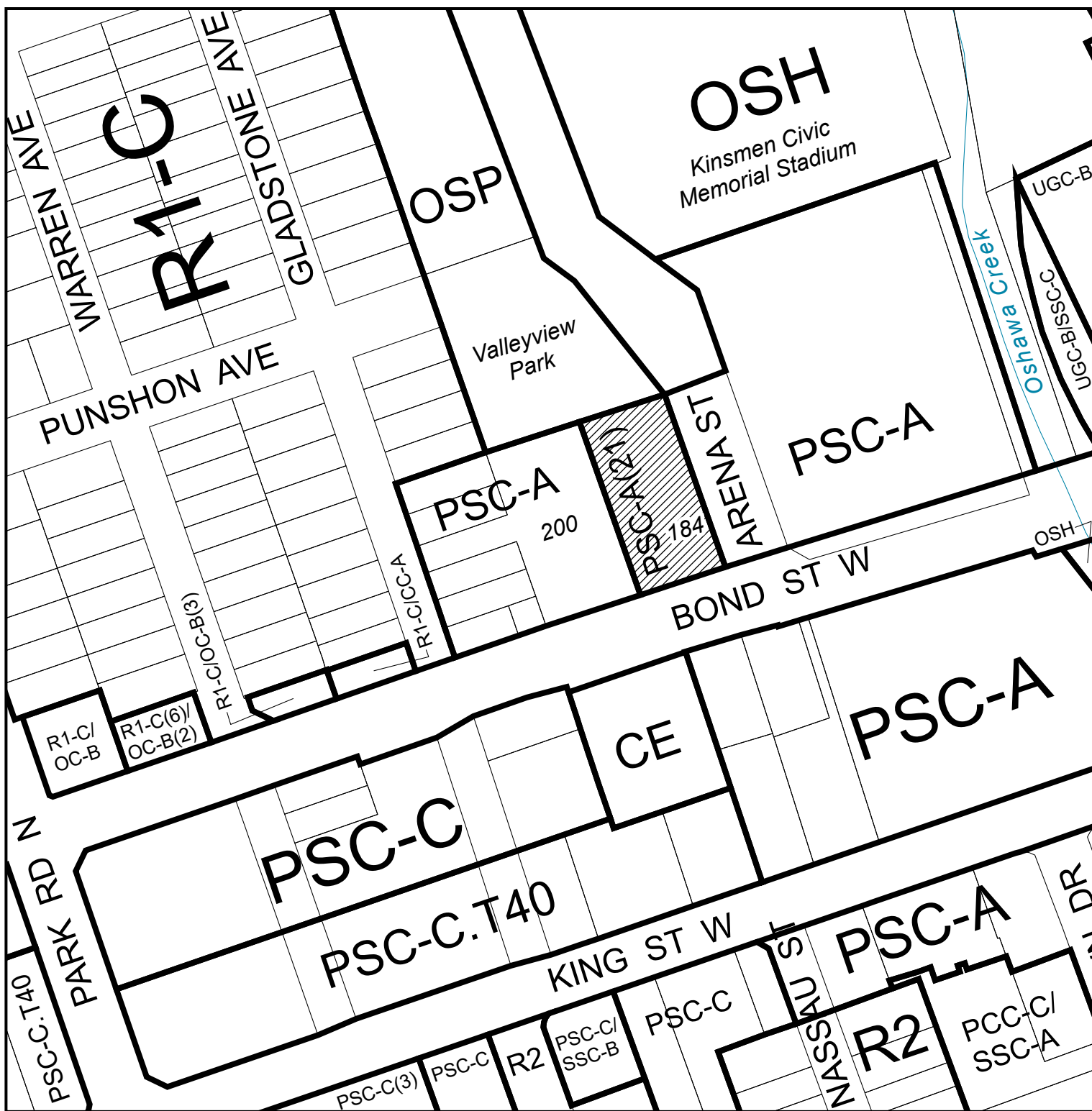


Tom Goodeve, M.Sc.Pl., MCIP, RPP, Director,
Planning Services



Anthony Ambra, P.Eng., Commissioner,
Economic and Development Services Department

Subject: Application submitted by 184 Bond Oshawa Ltd.
under the Brownfields Renaissance Community
Improvement Plan concerning 184 Bond Street West

Subject Site 

Subject: Application submitted by 184 Bond Oshawa Ltd. under the
Brownfields Renaissance Community Improvement Plan
concerning 184 Bond Street West

Ward: Ward 4
File: 12-12-5166

Item: ED-25-98
Attachment 2



 Subject Site

City of Oshawa
Economic and Development Services



August 11th, 2025

184 Bond Oshawa LTD.

Office Address-375 King st West, Oshawa, Ontario, L1J2K3

To: Oshawa/Durham Regional Council

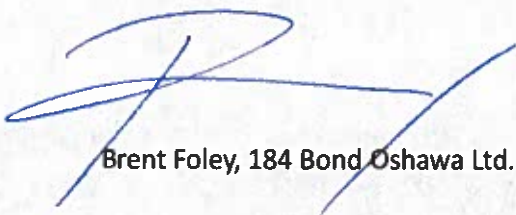
Site Location-184 Bond Street West, Oshawa (Corner of Bond/Arena Street)

RE-Brownfield Community Improvement Plan (CIP)

Property tax Cancellation Program

We respectfully request Oshawa and Regional Council to consider our application.

This site was acquired in 2022 with the intent to construct an apartment rental building. We rezoned to permit a 38 unit rental building. During the Phase 2 soil work, the engineers identified contamination in both the soil and groundwater, predominantly at the South East Corner of the site. (Abutting Bond/Arena Street). There is a smaller portion on the North East portion that will require soil remediation only. We were ready to proceed to construction drawings and apply for a permit, prior to receiving this information. The cost to remediate to comply with the Ministry and obtain a Record of Site Condition, after receiving 3 quotes from local reputable contractors, ranged from \$700,000-950,000, making the project unfeasible to construct. We are asking for the City's/Region's assistance to offset the property tax on this site so we can construct this building. Further, we are expressing our interest in the RRP in hopes the City and the Region will grant approval for the same. This is a great rental project that will offer new rental suites, create new jobs and tax revenues for the City. The project is near downtown, will have affordable features, universal design features and energy efficient features. The project will not get constructed without some help to offset the large capital requirements to remediate. We thank you for your assistance



Brent Foley, 184 Bond Oshawa Ltd.

08/11/25

Proposed By-law

Being a by-law to temporarily cancel City taxes for 184 Bond Street West, Oshawa, Ontario.

Whereas, on December 5, 2005, City Council adopted the Brownfields Renaissance Community Improvement Plan (the “C.I.P.”) by By-law 157-2005, as amended, which is intended to encourage the redevelopment of underutilized brownfield properties through a variety of incentive programs; and,

Whereas, the C.I.P. specifies that a tax cancellation, either in part or in full, through the Brownfields Property Tax Cancellation Program, may be provided to property owners who undertake the rehabilitation of contaminated lands located within the associated C.I.P. Project Area in accordance with the requirements as set out in the C.I.P.; and,

Whereas, on August 7, 2025, the City received an application submitted by 184 Bond Oshawa Ltd. (the “Owner”) under the C.I.P. for a tax cancellation to facilitate the proposed development at 184 Bond Street West, legally described as PIN 16313-0186 (LT) PT LT C9 SHEET 12 PL 335 OSHAWA AS IN D389538; OSHAWA (the “Subject Site”); and,

Whereas, the Owner was made aware through a Phase II Environmental Site Assessment that the Subject Site’s soil and groundwater was contaminated; and,

Whereas, the Owner proposes to remediate the Subject Site in accordance with the Ministry of the Environment, Conservation and Parks’ (“M.E.C.P.”) guidelines/criteria prior to advancing the proposed development of a 5-storey rental apartment building containing a total of 38 dwelling units; and,

Whereas, the Subject Site is located within the associated C.I.P. Project Area and is eligible for tax assistance pursuant to Section 365.1 of the Municipal Act, 2001, S.O. 2001, c. 25 (the “Municipal Act”); and,

Whereas, on October 27, 2025, City Council considered Report ED-25-98 dated October 1, 2025 concerning the Owner’s request under the C.I.P. to cancel property taxes for the Subject Site and passed the following motion:

[insert here]

Whereas, the Minister of Finance has approved this by-law in accordance with the provisions of the Municipal Act; and,

Whereas, on [insert date], the Regional Municipality of Durham considered Report xxxx-xx-xx concerning the City’s request to cancel the Regional portion of taxes under the C.I.P. for the Subject Site and carried the following motion:

[insert here]

Therefore it is enacted as a by-law of The Corporation of the City of Oshawa as follows:

1. In this By-law, the capitalized terms shall have the meanings ascribed to them as follows:
 - a. "C.I.P." means the Brownfields Renaissance Community Improvement Plan as adopted by City Council on December 5, 2005 and adopted by By-law 157-2005, as amended;
 - b. "City" means The Corporation of the City of Oshawa, a municipal corporation, and includes its elected officials, employees, servants, workers, contractors, subcontractors, officers, directors, agents, successors and assigns (all as determined in the City's sole and absolute discretion);
 - c. "Development Period" means the period of time starting on the date the Rehabilitation Period concludes and ends with the earliest of any one of the following two (2) scenarios:
 - i. 10 years after the commencement of the Development Period; or,
 - ii. When the Tax Assistance, including the Tax Assistance from the rehabilitation period, equals the remediation costs or costs of complying with a M.E.C.P. certificate of property use (e.g., when the total amount of assistance, including assistance provided during the Rehabilitation Period, equals the full eligible costs of remediation). [Note: Municipal eligible costs may differ from those outlined by the Region of Durham and those outlined by the Province of Ontario.]
 - d. "Environmental Protection Act" means the Environmental Protection Act, R.S.O. 1990, c. E.19, as may be amended from time to time;
 - e. "M.E.C.P." means the Ministry of the Environment, Conservation and Parks, a ministry of the Province of Ontario;
 - f. "Owner" means 184 Bond Oshawa Ltd., including its officers, employees, agents and invitees;
 - g. "Rehabilitation Period" means the period of time starting on the date that this By-law is passed and ends with the earliest of any one of the following three (3) scenarios:
 - i. 18 months after the assistance began;
 - ii. When a Record of Site Condition is filed with the Environmental Site Registry; or,
 - iii. When the Tax Assistance equals the remediation costs or costs of complying with a M.E.C.P. certificate of property use (e.g., when the total amount of assistance equals the full eligible costs of remediation). [Note: Municipal eligible costs may differ from those outlined by the Region of Durham and the Province of Ontario.]

- h. "Remediation Costs" means the total cost of any action taken to reduce the concentration of contaminants on, in or under the Subject Site to permit a Record of Site Condition to be filed in the Environmental Site Registry under the appropriate provisions of the Environmental Protection Act and the cost of complying with any certificate of property use issued under the appropriate provisions of the Environmental Protection Act, and as further specified in the C.I.P.;
 - i. "Subject Site" means the property municipally known as 184 Bond Street West, Oshawa, legally described as PIN 16313-0186 (LT) PT LT C9 SHEET 12 PL 335 OSHAWA AS IN D389538; OSHAWA;
 - j. "Tax Assistance" means the cancellation of property taxes for City, Regional and Education purposes levied on the Subject Site during the Rehabilitation Period and the Development Period, subject to the terms of this By-law. In the period before the Owner's obligations under this By-law have been met, Tax Assistance shall take the form of a deferral of taxes meaning all taxes shall be levied but not collected during the period before the City determines whether the conditions set out in this By-law have been met. Once the City has confirmed that the Owner's obligations under this By-law have been met, Tax Assistance shall take the form of a cancellation of taxes. In the event that the City provides notice that the conditions set out in this By-law have not been met, all taxes levied on the Subject Site shall become payable and shall be collected.
- 2. The City shall provide Tax Assistance for the Subject Site subject to the provisions of this By-law and subject to confirmation that the Owner has paid all property taxes owing with respect to the Subject Site prior to the date this By-law is passed.
 - 3. The Tax Assistance shall commence as of the date this By-law was passed and shall be effective only for the duration of the Rehabilitation Period and the Development Period.
 - 4. The maximum Tax Assistance available under this By-law shall be 100% of the City, Region and Education taxes levied during the Rehabilitation Period and the Development Period.
 - 5. Where Tax Assistance is provided for a portion of any year, or where Tax Assistance represents only a portion of the taxes levied on the Subject Site, the Owner is responsible for payment of all property taxes levied during the portion of the year when Tax Assistance is not provided, and for all taxes not subject to Tax Assistance.
 - 6. The Owner shall, immediately after passage of this By-law if not already completed on that date, file a Record of Site Condition with respect to the Subject Site in the Environmental Site Registry under the appropriate provisions of the Environmental Protection Act. The Owner shall, within 30 days, notify the City of the filing. Within 30 days after receiving the notice from the Owner, the City shall advise the Minister of Finance of the filing.
 - 7. The Owner shall provide to the City of Oshawa an annual report within thirty (30) days of the anniversary of the commencement of Tax Assistance for each year or part thereof that Tax Assistance is provided. The annual report shall include:

- a. An update of the concentration and location of contamination on the Eligible Property;
- b. The status of remediation work completed to date;
- c. Costs expended to date and an estimate of costs not yet incurred; and
- d. Time estimates to complete the remedial and redevelopment work.

Within 30 days of receiving the report from the Owner, the City of Oshawa shall provide a copy to the Minister of Finance.

- 8. Tax Assistance shall be suspended, and the City, Regional and Education portions of it may be terminated, where any one of the following occurs:
 - a. The Owner is in default of any obligation pursuant to this By-law;
 - b. The Owner is in default of any provision of the agreement entered into between the Owner and the City; or,
 - c. The Owner fails to commence or ceases remediation for any reason.
- 9. The Tax Assistance shall be terminated where any one of the following occurs:
 - a. The Subject Site is severed, subdivided or all or any portion of the property is conveyed;
 - b. The Development Period ends; or,
 - c. When the Tax Assistance equals the Remediation Costs.
- 10. The Owner shall notify the City forthwith if any of the events in Sections 8 and 9 occur. The City shall then forthwith notify the Minister of Finance.
- 11. If Tax Assistance has been suspended for any occurrence specified under Section 8, the City may:
 - a. Provide the Owner with notice that that Tax Assistance is terminated; or,
 - b. Provide the Owner with notice that it may rectify the default within such period and on such terms as the City specified in writing, and that the failure to do so will result in termination of the Tax Assistance.
- 12. A notice, as described under Section 11 b., is not effective with respect to the Education portion of taxes unless it has been agreed to in writing by the Minister of Finance.
- 13. In the event that Tax Assistance is terminated pursuant to Sections 8 or 9 above, the City shall provide notice to the Owner under the appropriate provisions of the Municipal Act that the conditions under this By-law have not been met and order the Owner to pay, or repay as the case may be, all of the Tax Assistance.

14. Where the City makes an order under Section 13, interest shall be applied on the owed taxes calculated at the standard rates of the City, as if the Tax Assistance had not been provided.
15. In the event that the Tax Assistance provided pursuant to this By-law exceeds the Remediation Costs for the Subject Site, the Owner shall reimburse the City in an amount equaling the excess portion of the Tax Assistance.
16. In the event that the Owner fails to reimburse the City pursuant to Section 15, the remaining balance shall be added to the Tax Roll for the Subject Site and collected as property taxes.

By-law passed this day of , 2025.

Mayor

City Clerk