

Lakeview Innovation District Community Improvement Plan

Table of Contents

1.	Introduction.....	3
1.1.	What is a Community Improvement Plan?	3
1.2.	Purpose of this Community Improvement Plan	3
2.	Vision & Goals.....	3
2.1.	Vision	3
2.2.	Goals.....	3
2.3.	Objectives	4
3.	Community Improvement Project Area	4
3.1.	The Community Improvement Project Area	4
3.2.	Site Context	5
3.2.1.	Inspiration Lakeview.....	5
3.2.2.	Lakeview Waterfront Major Node Character Area Policies	6
3.2.3.	Lakeview Innovation District Activation Project.....	7
3.2.4.	Low-Carbon Energy	7
4.	Public Benefit Rationale	8
5.	Legislative and Policy Framework	8
5.1.	Authority for CIP and Grants	8
5.2.	How this Plan was Prepared	9
5.2.1.	Consultation	9
6.	The CIP Program	10
6.1.	'Toolbox' Approach	10
6.2.	Economic Development Key Sectors Incentive Programs.....	10
6.2.1.	Tax Increment Equivalent Grant.....	11
6.2.2.	Development Charge Deferrals	14
6.2.3.	Municipally Funded Parking	15
6.2.4.	Municipal Property Acquisition and Disposal.....	16
6.3.	Low-Carbon Technologies and Energy Systems Incentive Programs	16
6.3.1.	Tax Increment Equivalent Grant.....	17

Appendix 1

6.3.2. Development Charge Deferrals 19

6.3.3. Municipal Property Access, Acquisition and Disposal 20

6.3.4. Capital Loan 21

6.4. Application and Review Process 21

6.5. Financial Incentives Agreement 22

7. Implementation 24

7.1. Activation 24

7.2. Marketing 24

7.3. Monitoring 24

7.4. CIP Review and Amendments 25

DRAFT

1. Introduction

1.1. What is a Community Improvement Plan?

A Community Improvement Plan (“CIP”) is a tool that allows a municipality to direct funds and implement policy initiatives toward a specifically defined area of need, known as a Community Improvement Project Area (“CIPA”). CIPs are intended to encourage rehabilitation initiatives and/or stimulate development through incentives such as tax assistance, grants, or loans under Section 28 of the *Planning Act*. The objective is to realise environmental, social, cultural and economic benefits through more sustainable growth management and development practices.

CIP programs can span a wide spectrum of municipal objectives where, in the medium- and long-term, public benefits are achieved resulting in more socially cohesive, environmentally friendly and economically sound communities. The concept is that the municipal assistance offered through a CIP helps achieve the stated goal(s) that otherwise would not be realized in the absence of the intervention.

1.2. Purpose of this Community Improvement Plan

The Lakeview Innovation District (“Innovation District”) is part of the 71.63 hectare Lakeview Village, an ambitious historic reimagining of the former coal-burning Lakeview Generating Station in Mississauga. The Innovation District CIP is intended to stimulate the development of employment uses in the identified economic development key sectors (“Key Sectors”) and/or the development of low-carbon technologies and energy systems (“Low-Carbon”) on these designated employment lands.

The Innovation District is envisioned to result in a development opportunity of employment space comprising primarily office, flex-office, and lab uses. The Innovation District has the potential to accommodate up to 140,000 m² of employment space and 9,000 jobs. Activating the entire Innovation District is anticipated to take several years with market dependencies playing a significant factor in the attraction of businesses and tenants.

Under current conditions, there is a significant development gap in the Lakeview market for the envisioned uses. Left to market forces alone, the Innovation District would likely develop as low-rise industrial, however the current zoning requires a minimum of three storeys on most of the lands. The development gap requires stewardship from the City of Mississauga (“City”) to create a conducive market – absent incentives, the Innovation District is unlikely to develop.

2. Vision & Goals

2.1. Vision

The Innovation District will be the economic driver for the new community, delivering an environment where people can research and develop innovative solutions that help to educate and drive behavioural change, and commercialize innovation solutions.

2.2. Goals

The primary goals of this CIP are to:

- Create a complete community with a balance between employment and population.
- Expand the City’s entrepreneurship and innovation ecosystem within its innovation identity (IDEA Mississauga).
- Achieve the Innovation District guiding principles of:

- Environmental Sustainability;
- Entrepreneurship and Innovation; and
- Equitable and Inclusive Growth.
- Support the achievement of the City's Climate Change Action Plan ("CCAP") goals and actions.

2.3. Objectives

The CIP is intended to achieve the following objectives:

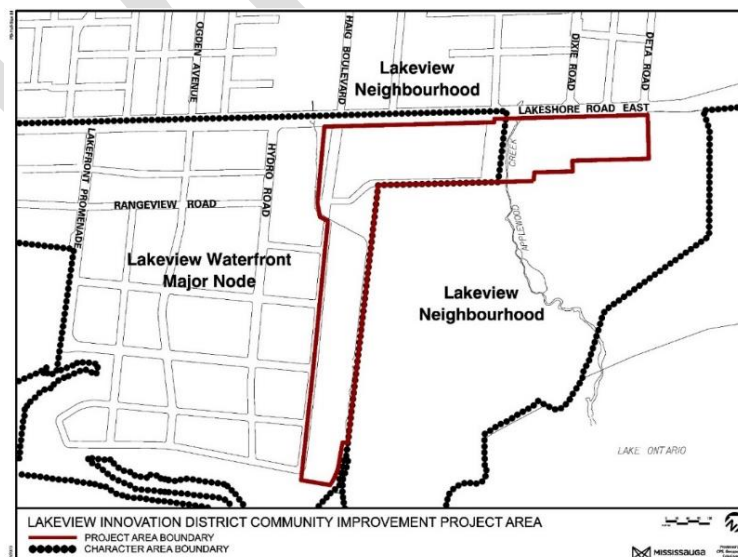
- Create up to 9,000 high quality, knowledge-intensive jobs and 140,000 m² of employment space in 12 to 14 buildings comprising primarily office, flex-office, and lab uses.
- Leverage the Innovation District to help position Mississauga as a global leader in scaling and commercialization, and to become a centre of excellence for entrepreneurship and innovation within the region.
- Attract employers in the Clean Technology ("Cleantech"), Life Sciences, and Information and Communications Technology ("ICT") sectors.
- Attract Low-Carbon uses.
- Attract high-growth and scaling firms which have surpassed preliminary product/service validation and sales that are interested in scaling and commercializing an innovative business solution through dynamic growth.
- Support the CCAP goals to decrease greenhouse gas (GHG) emissions and increase resilience.
- Address CCAP Action 1 to support and encourage developer-led efforts to include low-carbon energy systems in new development.

3. Community Improvement Project Area

3.1. The Community Improvement Project Area

For the purposes of this CIP, all community improvement activities, including financial incentive programs, will only be undertaken within the Innovation District CIPA, identified in Figure 1, which was designated by City Council through By-law 0052-2023 on March 22, 2023.

Figure 1: Lakeview Innovation District Community Improvement Project Area



3.2. Site Context

Lakeview is located in southeast Mississauga at the border of the City of Toronto and along the shore of Lake Ontario. The area is split between the Lakeview Waterfront Major Node (“Major Node”) and the Lakeview Neighbourhood Character Areas. Within the Major Node is Lakeview Village, a future residential development, Rangeview Estates, an existing employment area and future residential community, and the Innovation District.

Lakeview is an important part of the city’s history commencing with serving as home to Indigenous Peoples for thousands of years prior to nineteenth century settlement by Europeans. The last Indigenous Peoples to occupy and live off the lands were the Mississaugas of the Credit First Nation.

Over the past 200 years, the site has transformed from rural pastoral lands to an aerodrome, rifle range, wartime barracks, small arms manufacturing, and postwar temporary housing. Most recently, the lands were the site of the Lakeview Generating Station and light industrial uses. Since the closure of the generating station, the lands have been predominantly vacant, except for some remaining light industrial uses.

The Innovation District is over 5.9 hectares, of which 2.5 hectares will be transferred to the City. The remainder of the Innovation District is owned by the development consortium known as Lakeview Community Partners Limited (“LCPL”) and individual property owners along Lakeshore Road East.

The lands around the Innovation District include:

- The G.E. Booth Water Resource Recovery Facility (“G.E. Booth Facility”) to the east.
- The Rangeview Estates employment area, consisting primarily of older one-storey industrial buildings constructed in the 1960s, to the northwest.
- The future Lakeview Village development to the west.

Currently, the Innovation District lands are designated Business Employment which permits various industrial, technology and office uses. Generally, the lands within the Innovation District are zoned Employment in Nodes (E1) exception and Employment (E2) exception, where:

- The LCPL lands are zoned H-E1-29, which permits Office, Science and Technology, University/College, commercial school, manufacturing, broadcasting, communication facility, and other complementary uses, subject to removing the holding provision.
- The City lands are zoned H-E1-30, which permits the same uses as the LCPL lands in addition to district energy generation and distribution centre, and vacuum waste collection centre, subject to removing the holding provision.
- The remaining privately owned lands are zoned E2-21, which permits many of the same uses as the LCPL lands as well as wholesaling facility, self storage facility, and additional commercial and hospitality uses.

3.2.1. Inspiration Lakeview

The 2017 Inspiration Lakeview Master Plan (“Master Plan”) was inspired by a citizen driven project known as the “Lakeview Legacy”. Creating the Master Plan was a collaborative process with community and stakeholder input resulting in a community vision and Master Plan that visualizes the transformation of the Lakeview Waterfront from an industrial area to a new mixed use waterfront community.

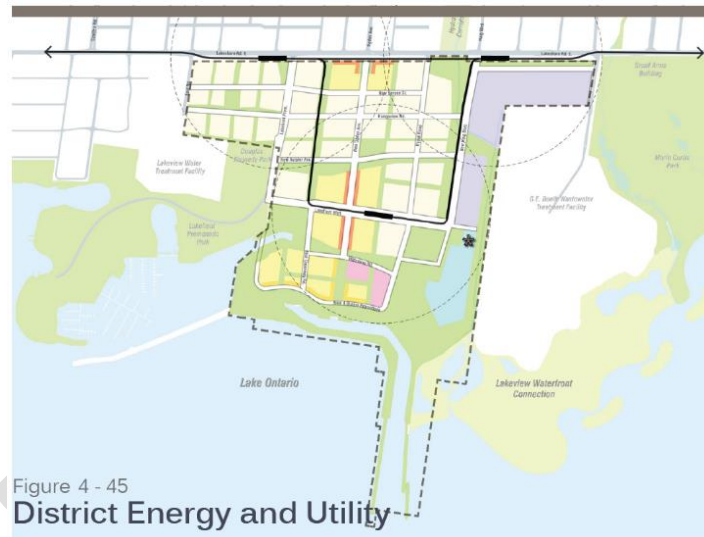
The Master Plan identifies an Employment and Innovation Corridor (now known as the Innovation District) that is rooted in the area’s industrial history, current stable job base, and good planning principles. On-site

employment supports the realisation of a genuine complete community with a balance between population and high quality, knowledge-intensive jobs.

The Innovation District is a transitional use between the G.E. Booth Facility and the future Lakeview Village community. As a green technology district, it is intended to attract research and development-type jobs and create affinities with the planned institutional uses. It provides significant space for green technology – including low carbon energy, sustainable and innovative design, and green building.

Lakeview is an ideal location to deliver low-carbon energy through a DE system. A parcel of land identified for District Energy (“DE”) is centrally located in the Innovation District, shown by the asterisk in Figure 2 below.

Figure 2: Area Dedicated to District Energy (Source: Inspiration Lakeview Master Plan)



Due to the scale and complexity of the Master Plan, phasing is required. The Innovation District will be primarily driven by the market with City investment related to strategic economic development and policy initiatives.

3.2.2. Lakeview Waterfront Major Node Character Area Policies

The Master Plan was translated into policy through Mississauga Official Plan Amendment 89 (“MOPA 89”), which was approved by Council on July 4, 2018. MOPA 89 establishes the Major Node and related policies in the Mississauga Official Plan (“Official Plan”).

MOPA 89 envisions the Major Node as a model green, sustainable and creative community on the waterfront. It will be mixed use with a vibrant public and private realm including generous open spaces, cultural and recreational amenities, and employment opportunities.

The Major Node, among other things, is intended to:

- Be an area of intensification including a mix of uses.
- Provide uses such as cultural spaces, innovative employment and institutional uses, and waterfront activities.
- Achieve a targeted gross density between 200 and 300 residents plus jobs per hectare and a population to employment ratio of 2:1.
- Be a sustainable community and incorporate green development standards.

3.2.3. Lakeview Innovation District Activation Project

The Lakeview Innovation District Activation Project was undertaken by the City's Economic Development Office in 2021 to provide a better understanding of the existing market conditions and advance the City's strategic priorities in the context of the market conditions. It included a Land Development Plan that assessed the existing market conditions to identify the most appropriate approach to position the City's portion of the Innovation District, and an Operational Plan that identified recommendations to transform the Innovation District into a cohesive and fully operational site.

The Innovation District vision leverages the site's rich historic legacy, local industry strengths and key emerging opportunities to establish a clear market identifier differentiating the site from the broader Toronto-Waterloo Innovation Corridor and global innovation ecosystem. Key components of the Innovation District's value proposition include:

- Guiding Principles
 - Environmental Sustainability;
 - Entrepreneurship and Innovation; and
 - Equitable and Inclusive Growth.
- Sector Focus
 - Cleantech;
 - Life Sciences; and
 - ICT.
- High-Growth and Scaling Entrepreneurship & Innovation Focus.

The Innovation District is envisioned to result in primarily office, flex-office, and lab uses. These uses currently face a development gap and the market is unlikely to deliver the Lakeview vision. In the short- and long-term, the highest and best uses are low-rise industrial and low-rise flex industrial spaces respectively.

Given the development gap, City stewardship is required create the market for the envisioned uses. A CIP, in addition to other City initiatives, is a key priority to get the site market ready.

3.2.4. Low-Carbon Energy

The CCAP is built around the central vision that Mississauga will be a low-carbon and resilient community.

Cities are major contributors to GHG emissions. In Mississauga, roughly 50% of GHG emissions come from buildings – primarily from the burning of natural gas to heat indoor spaces and water. Sustainable building design and the use of clean energy are key factors in minimizing GHG emissions.

In order to reach its GHG emission reduction targets, emissions from the building sector, specifically reduced use of natural gas, is required. DE provides this opportunity as it “is one of the least-cost and most-efficient solutions for reducing GHG emissions and primary energy demand.”¹

DE systems provide numerous benefits including more efficient heating and cooling production, fuel source flexibility, and the ability to use local energy and fuel sources. For building owners, DE saves on upfront capital costs and makes buildings easier to operate and manage in the future. A key challenge of DE is the high upfront costs to build the system, including constructing the energy centre and installing distribution pipes.

¹ UNEP, District Energy in Cities: Unlocking the Potential of Energy Efficiency and Renewable Energy (2015).

The City is working with stakeholders including DE providers, land owners, and other public authorities to establish a DE system in the Innovation District to primarily serve Lakeview Village where 8,050 residential units in addition to mixed-use employment and retail commercial spaces are currently approved. If implemented, DE would significantly reduce CO₂ emissions compared to business as usual by utilizing waste heat from the adjacent G.E. Booth Facility as its main fuel source.

4. Public Benefit Rationale

Central to the rationale of a CIP is the “but for” test, which establishes the need for the incentives by asking: but for the existence of X, would Y have occurred? In the Innovation District, but for incentives, development of Key Sectors and Low-Carbon uses are unlikely to occur.

The development of the Innovation District is central to achieving the Master Plan vision, but the market currently does not support the desired uses, therefore intervention is required.

As outlined above, the Master Plan was developed with a sustainability lens and identified the Innovation District as a green technology district that would attract research and development jobs as well as contain innovative and technologically advanced design solutions. At full build out, the Major Node is targeted to contain 15,000 to 22,000 residents and 7,000 to 9,000 jobs, achieving a 2:1 population to employment ratio. The Innovation District is essential to reaching this balanced ratio and creating a complete community. Further, the incorporation of Low-Carbon uses will help the City achieve its CCAP mitigation and resilience goals.

This CIP seeks to partially offset the significant development gap exists between the Key Sectors and potential revenue streams. Additionally, Low-Carbon developments typically require significant upfront capital costs before any revenue can be generated.

This CIP intends to provide incentives in order to achieve the Innovation District vision, so that the greater public and community benefits of a complete community, high quality employment, and GHG reductions can be realised.

5. Legislative and Policy Framework

5.1. Authority for CIP and Grants

Section 106 of the *Municipal Act* prohibits municipalities from assisting, either directly or indirectly, any manufacturing business or other industrial or commercial enterprise through the granting of bonuses or assistance except where municipalities exercise powers under Section 28(6), (7), or (7.2) of the *Planning Act*.

Section 28 of the *Planning Act* authorizes municipalities to designate a CIPA where there is an official plan in effect that contains provisions relating to community improvement in the municipality. The *Planning Act* further authorizes Council to prepare a plan suitable for adoption as a CIP for the CIPA.

The Official Plan contains appropriate provisions (19.22.2) related to community improvement as required in order to designate and prepare plans for CIPAs as envisioned in Section 28 of the *Planning Act*.

CIPA means “a municipality or an area within a municipality, the community improvement of which in the opinion of the council is desirable because of age, dilapidation, overcrowding, faulty arrangement, unsuitability of buildings or for any other environmental, social or community economic development reason”.

The *Planning Act* authorizes municipalities to use a CIP to “make grants or loans, in conformity with the community improvement plan, to registered owners, assessed owners, and tenants of lands and buildings within the community improvement project area, and to any person to whom such an owner or tenant has assigned the right to receive a grant or loan, to pay for the whole or any part of the eligible costs of the community improvement plan” (Section 28(7)).

The Official Plan (19.22.6) provides that CIPs may be considered for the following, among other matters:

- Opportunities for infilling and development of underutilized sites;
- Identification of the need to encourage office and other employment opportunities;
- Identification of the need to encourage energy improvements; and
- Opportunities to support the growth management objectives of this Plan and encourage transit supportive communities.

According to the Official Plan, CIPs may be implemented through:

- The acquisition and assembly of lands for public facilities and infrastructure, and possible development (19.22.7 e); and
- Allocation of public funds, in the form of grants, loans or other financial instruments for the physical rehabilitation or improvement of land and/or buildings including the remediation of contaminated properties (19.22.7 h).

The Official Plan also identified that “the Region of Peel may be a planning and/or financial partner in a Community Improvement Plan for matters within its jurisdiction” (19.22.5).

5.2. How this Plan was Prepared

The Master Plan laid the groundwork for this CIP. To gain an understanding of the key issues and gaps that the CIP should address, CIPA community improvement needs have been determined through:

- Research and analysis of legislation, policies, regulations and other applicable sources.
- Staff input from various City service areas including:
 - Economic Development;
 - Environment;
 - Finance;
 - Planning and Building; and
 - Strategic Communications and Initiatives.
- Council input.
- Stakeholder input and public consultation (described below in 5.2.1.).
- Review of municipal best practices.

At the February 13, 2023 Planning and Development Committee meeting, staff recommended that a By-law be brought to Council to designate the Innovation District as a CIPA. On March 22, 2023, Council designated the CIPA (Figure 1) through By-law 0052-2023.

5.2.1. Consultation

In the winter and spring of 2023, staff engaged stakeholders, specifically the merit of modest incentives given the current development gap faced by desired uses. Engagement consisted of stakeholder meetings, an engagement website where questions could be asked, ideas could be shared, and surveys (for the public and

industry) could be completed. The engagement revealed that there was general support for the proposed incentives and targeted uses.

A public meeting was held on **May 29, 2023** to provide members of the community and interested stakeholders an opportunity to comment on the draft CIP. **[NTD:: details to be added post-meeting]**

6. The CIP Program

6.1. 'Toolbox' Approach

The Innovation District CIP incentive programs represent a 'toolbox' of programs designed to help address the development gap and achieve the goals and objectives of this CIP. The programs are designed to encourage private sector investment within the CIPA.

The programs are referred to as a 'toolbox' because once the CIP is adopted and approved, Council is able to fund, activate, and implement the incentive programs individually or in combination. All programs are subject to the availability of funding, and Council may choose to implement, suspend, or discontinue one or more program(s) at any time. This CIP is an enabling document and Council is not obligated to activate and implement any incentive programs or approve individual CIP applications.

The programs are also referred to as a 'toolbox' because once activated, they can be used individually or in combination by an Applicant. The CIP contains two separate application categories:

- Key Sectors for projects resulting in the creation of high quality, knowledge-intensive jobs that advance the City's innovation ecosystem.
- Low-Carbon for projects achieving environmental benefits.

Applicants may choose to apply for any combination of programs under either Key Sectors or Low-Carbon, but may only apply under one category per project.

CIP applications are subject to a case-by-case evaluation, financial assessment, and City staff review, with Council acting as the approval body for all CIP applications.

If Council approves an application, incentives are only secured after the execution of a formal and legally binding Financial Incentives Agreement ("Agreement") between the Applicant and the City that meets all CIP program requirements and conditions, to the satisfaction of Council.

6.2. Economic Development Key Sectors Incentive Programs

The Key Sectors programs provide incentives for the following employment sectors:

- **Cleantech** – any process, product or service that reduces environmental impacts through environmental protection activities and resource management activities that result in a more efficient use of natural resources.
- **Life Sciences** – the study of all living organisms and use of technology to deliver commercially-viable products and services and those that directly support these activities along the entire commercial value chain.
- **ICT** – computing, broadcasting activities, telecommunications, and related professional and support services.

The development of Key Sectors will ensure that the Major Node contains a balance of employment and population through the creation of high quality, knowledge-intensive jobs. The creation of local jobs supports the local economy, enhances community wellbeing, and promotes balanced growth.

There are four (4) Key Sectors incentive programs available:

- Tax Increment Equivalent Grants (“TIEG”);
- Development Charge (“DC”) Deferrals;
- Municipally Funded Parking; and
- Municipal Property Acquisition and Disposal.

Applicants may apply to any combination of the above incentive programs.

All projects seeking Key Sectors incentives, must meet the following program requirements and general eligibility criteria:

- The project must be located on a property within the CIPA.
- The Applicant must be the owner of the subject property or have the owner’s written authorization to apply for the program(s).
- The project must create, at a minimum, 2,000 m² of gross floor area (“GFA”) dedicated to one or more of the Key Sectors. In multi-tenant buildings, incentives will be pro-rated to the portion of the project dedicated to Key Sectors.
- The project must result in the creation of a minimum of 100 jobs in one or more of the Key Sectors.
- The project must result in building(s) that are a minimum of 3 storeys.
- The project must utilise low-carbon energy sources, where available.
- The project must result in an increase in assessment value as determined by the Municipal Property Assessment Corporation (“MPAC”).
- The subject property must not be in a position of tax arrears.
- The project must conform to all municipal by-laws, policies, procedures, standards, and guidelines.
- The project must meet all mandatory policies of the Green Development Standards and should meet the voluntary policies.
- Condominium tenure projects are not eligible for incentives. Individual condominium unit owners may apply for incentives if they can independently fulfill all of the program requirements and conditions.
- Council adoption of this CIP must predate the issuance of any building permit(s) for the project.

An executed Agreement will be required prior to the issuance of any incentives.

Projects that qualify under both Key Sectors and Low-Carbon may only apply under one category of the CIP. Applicants are advised to apply under the category that best aligns with the goals and outcomes of their project.

6.2.1. Tax Increment Equivalent Grant

The TIEG program provides assistance in the form of a series of annual grants to eligible owners or tenants. The grant partially offsets the change in property taxes related to reassessment resulting from the completion of new Key Sectors project(s). TIEGs are intended to stimulate new development by removing the financial disincentive associated with increased property taxes post-development.

TIEG Calculation

The value of the TIEG will be equivalent to 100% of the **City Tax Increment** in **Year 1** and decline by 7% annually for a maximum of ten (10) years as outlined below in Table 1, where:

- **Year 1** means the first full taxation year following both the completion of the project and the reassessment of the subject property by MPAC.
- **City Tax Increment** means the difference between the **Post-development Property Tax** and **Pre-development Property Tax** for the subject property, or portion thereof. The **City Tax Increment** includes:
 - The City portion of property taxes (Regional and education portions of property taxes are excluded);
 - The portion of the subject property that was improved by the eligible development – excludes and increases or decreases in taxes arising from a change in assessed value associated with any other portion of the subject property; and
 - Increases in taxes resulting from valuation changes from MPAC reassessments are excluded.
- **Pre-development Property Tax** means the City portion of property taxes as per the assessment roll in the taxation year preceding MPAC's post-development reassessment of the subject property. This value is fixed for the duration of the TIEG for the purposes of determining the **City Tax Increment**, subject to any adjustments arising from assessment appeals or changes made by MPAC through requests for reconsideration, equity changes or gross error.
- **Post-development Property Tax** means the City portion of property taxes as per the assessment roll applicable to the first full taxation year following both the completion of the project and MPAC's reassessment of the subject property. This value is fixed for the duration of the TIEG for the purposes of determining the **City Tax Increment**, subject to any adjustments to taxes arising from assessment appeals or changes made by MPAC through requests for reconsideration, equity changes or gross error.

Table 1: Key Sectors Tax Increment Equivalent Grant Calculation

Year	Grant (as % of City Tax Increment)
1	100%
2	93%
3	86%
4	79%
5	72%
6	65%
7	58%
8	51%
9	44%
10	37%
11+	0%

At the time of execution, the Agreement will identify the grant schedule by percent of **City Tax Increment** to be granted, as outlined above in Table 1. Once MPAC has reassessed the subject property post-development, the grant schedule will be amended to include the exact dollar value of each annual grant as calculated based on the

City Tax Increment. Subsequent regularly scheduled MPAC assessments will not be considered for the purpose of calculating the TIEG.

Maximum TIEG Amount

The total TIEG amount may not exceed the lesser of:

- 70% of the **City Tax Increment** over the 10-year maximum duration of the TIEG; or
- The total cost of the project, minus all other City incentives and any matching grants or other CIP incentives from the Region, where the total cost of the project includes:
 - Construction costs as shown by the main building permit associated with the project; and
 - The costs of associated studies and surveys, development of plans and specifications, implementation, and administration of the project including staff and professional service costs for architectural, engineering, legal, financial, and planning services.

If the post-development MPAC assessment exceeds the estimated assessment value provided by the Applicant at the time of Council approval, the TIEG will be capped at 10% above the estimated values.

TIEGs are limited to City property taxes and pro-rated to apply to the portion of a project dedicated to Key Sectors.

Funding & Adjustments

For greater clarity, property owners or tenants are required to pay all property taxes owed in full annually, after which the City will issue a grant for a portion of the **City Tax Increment**, as outlined in the executed Agreement. No portion of the **Pre-development Property Tax** is eligible.

Only the **City Tax Increment**, which excludes the Regional and education portions of property tax, is included in this program. In order to qualify for a TIEG, Applicants must enter into and fulfill the terms and conditions of an executed Agreement with the City.

If during the course of the project, the scope of the project changes along with associated costs, the City reserves the right to increase, decrease, or cancel the total amount of the TIEG. The annual grant will be based on the grant schedule contained in the executed Agreement, unless adjusted in accordance with the Agreement.

TIEG amounts will be adjusted to reflect:

- Reductions in GFA occupied by Key Sectors for the year in which the grant is calculated; and
- Subsequent changes to the City taxes payable in any year due to reductions resulting from assessment appeals and/or tax adjustment applications. Where such tax changes occur after grants have been issued, future year grant entitlements will be reduced accordingly. Any overpayment of grants arising from subsequent reassessment or tax reductions will be deemed a debt owing to the City.

Duration

TIEGs are limited to a maximum duration of 10 years.

TIEGs will cease if the project is converted to an ineligible use or if the building is demolished except to expand an eligible use. Grants that would have been payable in the year in which the demolition occurs, or the ineligible use commences, will not be issued.

Staged Development

In the case of a staged development, the TIEG will be applicable in accordance with the building permit completion and reassessment of the subject property. The TIEG will be based on the **City Tax Increment** arising from the completion and post-development assessed value as provided by MPAC. If further building permits are required for the subject property after reassessment, a new application may be submitted, subject to the continued availability of the incentive program, and requirements in place at the time.

Timing

Once the CIP is in full force and effect, applications may be submitted for seven (7) years from the date of Council approval of the CIP Implementing By-law. Agreements that extend beyond the application period will remain active and valid, but TIEGs shall not be issued beyond a total of ten (10) years.

Other Conditions

An independent tax study, by a qualified consultant, providing an estimate of the subject property assessment increment anticipated upon project completion may be required as part of an application, at the sole cost of the Applicant. For the purposes of the tax study, a consultant will be considered to be qualified if they have one of the following designations:

- AACI (Accredited Appraiser Canadian Institute) designation;
- AIMA (Associate) designation from the Institute of Municipal Assessors; or
- MIMA (Accredited) designation from the Institute of Municipal Assessors.

The need for this study and terms of reference, if applicable, will be determined through preliminary application meetings with City staff.

Grant Payment

Grants will be paid once per annum as set out in the Agreement provided that the Applicant is in compliance with the executed Agreement.

Grants will not be applied as tax credits against property tax accounts. Annual property taxes must be paid in full prior to the issuance of any grants for the applicable year.

In the case of an assessment appeal, the City reserves the right to withhold any forthcoming grants pending final disposition of the appeal.

6.2.2. Development Charge Deferrals

DCs are fees collected from development at the time of building permit issuance, to help offset the cost of growth-related infrastructure.

The DC deferral program intends to better align the payment of DCs with the Applicant's operations and revenue stream recognizing that revenue may not be realised until after the project is complete and the Applicant has established operations.

Maximum Deferral Period

DCs may be deferred for a period of five (5) years, renewable a maximum of once, for a total maximum deferral period of ten (10) years. Renewal is subject to the continued availability of the incentive program and the program requirements and conditions in place at that time.

All deferrals will cease if the building is converted to an ineligible use or demolished except to expand an eligible use. The DC deferral will be terminated and payment will be due in full in addition to any interest or other fees, payable in accordance with the Agreement.

Adjustments

If during the course of the work, the scope of work changes along with associated costs, the City reserves the right to amend or cancel the terms of the deferral to reflect any changes in GFA occupied by Key Sectors for the years to which the deferral applies.

If an Applicant receiving a CIP incentive ceases doing business at the subject location, the DC deferral will be terminated and payment will be due in full in addition to any interest or other fees, payable in accordance with the Agreement.

Staged Development

In the case of a staged development, the DC deferral will be applicable in accordance with the date of building permit issuance. If further building permits are required for the subject property, and are eligible for a DC deferral, an application may be submitted, subject to the continued availability of the incentive program, and the program requirements and conditions in place at that time.

Timing

Once the CIP is in full force and effect, applications may be submitted for seven (7) years from the date of Council approval of the CIP Implementing By-law. Agreements that extend beyond the application period will remain active and valid, but shall not defer DC payments beyond a duration of five (5) years, or ten (10) years if renewed.

Other Conditions

Detailed implementation including, but not limited to, incentive limitations, funding and posting of financial securities, and other conditions will be determined through an Agreement, subject to Council approval.

DC Payment

At the end of the deferral period, the deferred DC payment will be due in full in addition to any interest or other fees, payable in accordance with the Agreement.

6.2.3. Municipally Funded Parking

The Municipally Funded Parking program intends to provide parking at reduced costs to the developer in order to stimulate the creation of new GFA for Key Sectors.

The City may build and own a stand-alone municipal parking facility and provide below fair market rent or lease rates for the parking. Alternatively, the City may co-locate a portion of municipally owned parking within a private development, while retaining ownership of the parking for the long-term.

Funding

The funding for this program is limited to capital budget approval by Council.

Timing

Once the CIP is in full force and effect, applications may be submitted for seven (7) years from the date of Council approval of the CIP Implementing By-law. Agreements that extend beyond the application period will remain active and valid.

Other Conditions

Detailed implementation including, but not limited to, leasing rate, incentive limitations, duration, funding and posting of financial securities, and other conditions will be determined through an Agreement, subject to Council approval.

6.2.4. Municipal Property Acquisition and Disposal

The Municipal Property Acquisition and Disposal program is intended to make lands available in order to stimulate the creation of new GFA for Key Sectors employment uses. For example:

- Property acquisition by the City;
- City issuance of Request for Proposals for the development of municipal property by or in partnership with a private entity to achieve the goals and objectives of this CIP; or
- The sale or lease City-owned property at below fair market rates.

Funding

The funding for this program is limited to capital budget approval by Council.

Timing

Once the CIP is in full force and effect, applications may be submitted for seven (7) years from the date of Council approval of the CIP Implementing By-law. Agreements that extend beyond the application period will remain active and valid.

Other Conditions

Detailed implementation, including but not limited to, leasing rate, sale price, duration, funding and posting of financial securities, and other conditions will be determined through an Agreement, subject to Council approval, or at the time of land acquisition or disposal.

6.3. Low-Carbon Technologies and Energy Systems Incentive Programs

The Low-Carbon programs provide incentives for businesses that develop and/or implement technologies or energy systems that decrease GHG emissions compared to business as usual.

Low-Carbon uses support the sustainability goals of the Innovation District and advance the City's GHG reduction goals. These uses may also serve to enhance the value proposition of the Innovation District by attracting employment in the Key Sectors.

There are four (4) Low-Carbon incentive programs available:

- TIEGs;
- DC Deferrals;
- Municipal Property Access, Acquisition and Disposal; and
- Capital Loans.

Applicants may apply to any combination of the above programs.

All projects seeking Low-Carbon incentives must meet the following program requirements and general eligibility criteria:

- The project must be located on a property within the CIPA.

- The Applicant must be the owner of the subject property or have the owner’s written authorization to apply for the program(s).
- The project must support the CCAP goal of reducing GHG emissions through a decrease of at least 50% compared to business as usual.
- The project must supply or utilise low-carbon energy sources.
- The project must result in an increase in assessment value as determined by MPAC.
- The subject property must not be in a position of tax arrears.
- The project must conform to all municipal by-laws, policies, procedures, standards, and guidelines.
- The project must meet all mandatory policies of the Green Development Standards and should meet the voluntary policies.
- Condominium tenure projects are not eligible for incentives. Individual condominium unit owners may apply for incentives if they can independently fulfill all of the program requirements and conditions.
- Council adoption of this CIP must predate the issuance of any building permit(s) for the project.

An executed Agreement will be required prior to the issuance of any incentives.

Projects that qualify under both Key Sectors and Low-Carbon may only apply under one category of the CIP. Applicants are advised to apply under the category that best aligns with the goals and outcomes of their project.

6.3.1. Tax Increment Equivalent Grant

The TIEG program provides assistance in the form of a series of annual grants to eligible owners or tenants. The grant partially offsets the change in property taxes related to reassessment resulting from the completion of new Low-Carbon project(s). TIEGs are intended to stimulate new development by removing the financial disincentive associated with increased property taxes post-development.

TIEG Calculation

The value of the TIEG and its calculation will be determined by Council based on recommendations from City staff and information provided by the Applicant.

At the time of execution, the Agreement will identify the grant schedule by percent of **City Tax Increment** to be granted. Once MPAC has reassessed the subject property post-development, the grant schedule will be amended to include the exact dollar value of each annual grant as calculated based on the **City Tax Increment**. Subsequent regularly scheduled MPAC reassessments will not be considered for the purposes of calculating the TIEG.

Maximum TIEG Amount

The total TIEG amount may not exceed the lesser of:

- 100% of the **City Tax Increment** over the duration of the TIEG; or
- The total cost of the project, minus all other City incentives and any matching grants or other CIP incentives from the Region, where the total cost of the project includes:
 - Construction costs as shown by the main building permit associated with the project; and
 - The costs of associated studies and surveys, development of plans and specifications, implementation, and administration of the project including staff and professional service costs for architectural, engineering, legal, financial, and planning services.

If the post-development MPAC assessment exceeds the estimated assessment value provided by the Applicant at the time of Council approval, the TIEG will be capped at 10% above the estimated values.

TIEGs are limited to City property taxes and pro-rated to apply to the portion of a project dedicated to Low-Carbon uses.

Funding & Adjustments

For greater clarity, property owners or tenants are required to pay all property taxes owed in full annually, after which the City will issue a grant for a portion of the **City Tax Increment**, as outlined in the executed Agreement. No portion of the **Pre-development Property Tax** is eligible.

Only the **City Tax Increment**, which excludes the Regional and education portions of property tax, is included in this program. In order to qualify for a TIEG, Applicants must enter into and fulfill the terms and conditions of an executed Agreement with the City.

If during the course of the project, the scope of the project changes along with associated costs, the City reserves the right to increase, decrease, or cancel the total amount of the TIEG. The annual grant will be based on the grant schedule contained in the executed Agreement, unless adjusted in accordance with the Agreement.

TIEG amounts will be adjusted to reflect:

- Reductions in GFA occupied by Low-Carbon uses for the year in which the grant is calculated; and
- Subsequent changes to the City taxes payable in any year due to reductions resulting from assessment appeals and/or tax adjustment applications. Where such tax changes occur after grant amounts have been issued, future year grant entitlements will be reduced accordingly. Any overpayment of grants arising from subsequent reassessment or tax reductions will be deemed a debt owing to the City.

Duration

The duration of the TIEG will be determined by Council based on recommendations from City staff and information provided by the Applicant.

TIEGs will cease if the project is converted to an ineligible use or if the building is demolished except to expand an eligible use. Grants that would have been payable in the year in which the demolition occurs, or the ineligible use commences, will not be issued.

Staged Development

In the case of a staged development, the TIEG will be applicable in accordance with the building permit completion and reassessment of the subject property. The TIEG will be based on the **City Tax Increment** arising from the completion and post-development assessed value as provided by MPAC. If further building permits are required for the subject property after reassessment, a new application may be submitted, subject to the continued availability of the incentive program, and requirements that are in place at the time, unless TIEGs for future stages are otherwise approved by Council and addressed in an executed Agreement.

Timing

Once the CIP is in full force and effect, applications may be submitted for seven (7) years from the date of Council approval of the CIP Implementing By-law. Agreements that extend beyond the application period will remain active and valid.

Other Conditions

An independent tax study, by a qualified consultant, providing an estimate of the subject property assessment increment anticipated upon project completion will be required as part of an application, at the sole cost of the Applicant. For the purposes of the tax study, a consultant will be considered to be qualified if they have one of the following designations:

- AACI (Accredited Appraiser Canadian Institute) designation;
- AIMA (Associate) designation from the Institute of Municipal Assessors; or
- MIMA (Accredited) designation from the Institute of Municipal Assessors.

Grant Payment

Grants will be issued once per annum as set out in the Agreement provided that the Applicant is in compliance with the executed Agreement.

Grants will not be applied as tax credits against property tax accounts. Annual property taxes must be paid in full prior to the issuance of any grants for the applicable year.

In the case of an assessment appeal, the City reserves the right to withhold any forthcoming grants pending final disposition of the appeal.

6.3.2. Development Charge Deferrals

DCs are fees collected from development at the time of building permit issuance, to help offset the cost of growth-related infrastructure.

The DC deferral program intends to better align the payment of DCs with the Applicant's operations and revenue stream recognizing that revenue may not be realised until after the project is complete and the Applicant has established operations.

At the sole discretion of Council, based on the recommendation of staff, a portion of the deferred DC payment may be forgiven at the end of the deferral period in the form of a grant, subject to conditions outlined in the Agreement. In order to be considered for forgiveness, the project must result in a minimum 60% reduction of GHGs compared to business as usual.

Maximum Deferral Period

The maximum initial deferral period as well as any options and conditions for renewal will be determined by Council based on recommendations from City staff and information provided by the Applicant.

All deferrals will cease if the building is converted to an ineligible use or demolished except to expand an eligible use. The DC deferral will be terminated and payment will be due in full in addition to any interest or other fees, payable in accordance with the Agreement.

Adjustments

If during the course of the project, the scope of work changes along with associated costs, the City reserves the right to amend or cancel the terms of the deferral to reflect any change in GFA occupied by Low-Carbon uses for the years to which the deferral applies.

If an Applicant receiving a CIP incentive ceases doing business at the subject location, the DC deferral will be terminated and payment will be due in full in addition to any interest or other fees, payable in accordance with the Agreement.

Staged Development

In the case of a staged development, the DC deferral will be applicable in accordance with the date of building permit issuance. If further building permits are required for the subject property, a new application may be submitted, subject to the continued availability of the incentive program, and the program requirements and conditions in place at that time, unless DC deferrals for future stages are otherwise approved by Council and addressed in an executed Agreement.

Timing

Once the CIP is in full force and effect, applications may be submitted for seven (7) years from the date of Council approval of the CIP Implementing By-law. Agreements that extend beyond the application period will remain active and valid.

Other Conditions

Detailed implementation, including but not limited to, incentive limitations, maximum value, interest, duration, deferral payments, forgiveness (where applicable), funding and posting of financial securities, and other conditions will be determined through an Agreement, subject to Council approval.

If approved by Council, the forgivable portion of a DC payment will be provided on the same terms and conditions as the deferral except for the following:

- If the Applicant is not otherwise in default of the Agreement, DC forgiveness will occur at the end of the deferral period in the form of a grant.
- Forgiveness shall not be pro-rated if the Applicant vacates the space prior to the end of the deferral period.
- In order to earn the forgiveness, the Applicant shall:
 - Occupy the development subject to the deferral for the entire deferral period; and
 - Realize all GHG reductions, as outlined in the Agreement.

DC Payment

At the end of the deferral period, the deferred DC payment will be due in full in addition to any interest or other fees, payable in accordance with the Agreement.

6.3.3. Municipal Property Access, Acquisition and Disposal

The Municipal Property Access, Acquisition and Disposal program is intended to make lands available in order to stimulate Low-Carbon uses. Incentives under this program, may include, but are not limited to:

- Property acquisition by the City;
- City issuance of Request for Proposals for the development of municipal property by or in partnership with a private entity that achieves the goals and objectives of this CIP; or
- The sale, lease, or access of City-owned lands at below fair market rates.

Funding

The funding for this program is limited to capital budget approval by Council.

Timing

Once the CIP is in full force and effect, applications may be submitted for seven (7) years from the date of Council approval of the CIP Implementing By-law. Agreements that extend beyond the application period will remain active and valid.

Other Conditions

Detailed implementation, including but not limited to, leasing rate, sale price, duration, funding and posting of financial securities, and other conditions will be determined through an Agreement, subject to Council approval, or at the time of land acquisition or disposal.

6.3.4. Capital Loan

The Capital Loan program is designed to support the start up costs of Low-Carbon uses through the provision of a low or no interest loan.

At the sole discretion of Council, based on the recommendation of staff, a portion of the total loan commitment, approved and utilized by the Applicant, may be forgiven in the form of a grant, at the end of the loan term, subject to conditions outlined in the Agreement. In order to be considered for forgiveness for any portion of the Capital Loan, the project must result in a minimum 60% reduction of GHGs compared to business as usual.

Funding

The funding for this program is limited to capital budget approval by Council.

Timing

Once the CIP is in full force and effect, applications may be submitted for seven (7) years from the date of Council approval of the CIP Implementing By-law. Agreements that extend beyond the application period will remain active and valid.

Other Conditions

Detailed implementation, including but not limited to, maximum loan value, interest, duration, advance payments, loan payments, forgiveness (where applicable), funding and posting of financial securities, and other conditions will be determined through an Agreement, subject to Council approval.

If approved by Council, the forgivable portion of a loan will be provided on the same terms and conditions as the loan except for the following:

- If the Applicant is not otherwise in default of the Agreement, loan forgiveness will occur at the end of the loan term in the form of a grant.
- Forgiveness shall not be pro-rated if the Applicant vacates the space prior to the end of the loan term.
- In order to earn the forgiveness, the Applicant shall:
 - Occupy the development to which the loan applies for the entire loan term; and
 - Realise GHG reductions, as outlined in the Agreement.

Loan Payment

Loan repayment, in addition to any interest or other fees, is payable in accordance with the Agreement.

6.4. Application and Review Process

This CIP will be administered by the City's Planning and Building Department. There is no application fee for any of the incentive programs.

The Planner will be the initial point of contact for Applicants interested in seeking incentives under this CIP. The Planner will coordinate the review of the application within the City, which may include:

- City staff from City Planning Strategies, Development and Design, Economic Development, Environment, Finance, Revenue, Legal, and other service areas as appropriate.

- Members of the City’s Leadership Team: City Manager/Chief Administrative Officer and the Commissioners of Community Services, Corporate Services, Planning and Building, and Transportation and Works.
- City Council and Committees of Council, as applicable.

The application and review process comprises the following key steps:

- **CIP Pre-application Form** – Applicant provides the City with information about the proposed project.
- **Pre-application Meeting** – Applicant and City staff meet to review preliminary concepts and project eligibility.
- **Eligibility** – City staff determine project eligibility based on information provided by the Applicant.
- **CIP Application** – if the project is eligible and the Applicant proceeds to apply, a detailed application form is submitted. The application is circulated to relevant staff for review and comment. If staff confirm that it satisfies the intent of the CIP and merits incentive(s), Finance staff will undertake a financial analysis of the requested incentive(s) to determine the impact to the City Budget.
- **Recommendation Report** – once staff have completed their review, a Recommendation Report will be brought to the Planning and Development Committee for discussion.
- **Council Decision** – if the application is recommended for approval by the Planning and Development Committee, it will advance to Council. Upon Council approval, an Agreement will be prepared by the City’s Legal staff and be entered into by the City and the Applicant.
- **Development Approval Process** – the project will follow the standard development approval process.
- **Reimbursement** (if applicable) – grants issued in accordance with the enacted Agreement.

The details and structure of individual incentives will be determined on a case-by-case basis, subject to Council approval. The level of incentives available to successful Applicants may be based on the following factors, among others: location within the CIPA, type of development, quality of the proposal, public benefit, and alignment with the strategic priorities of the City. If Council approves any incentives for a project, they must be secured through a legally binding Agreement.

There is no seed funding allocated to this CIP. Incentives that require funding, capital or other, require Council approval informed by a comprehensive financial review. Financial reviews should be timed to occur as part of the City’s standard budget process, however since the CIP is application driven, this may not always be possible.

Once a CIP application is approved and an Agreement is executed between the City and the Applicant, the City is obligated to continue any payments as set out in the Agreement provided that the Applicant is in compliance with the Agreement.

6.5. Financial Incentives Agreement

Applicants will be required to enter into a legally binding Agreement with the City, registered on title, in order to secure any approved incentives. The Agreement will set out the terms and conditions of the incentive(s), as applicable.

The terms and conditions identified below are for information purposes only. Individual legal agreements will likely be subject to provisions beyond those listed.

- The City reserves the right to require the submission of any additional documentation or enter into any additional agreements as deemed necessary by the City to ensure the goals and purpose of this CIP are met.
- The City is not responsible for any costs incurred by an Applicant in relation to the program, including, without limitation, costs incurred to apply for the CIP or in anticipation of receiving an incentive.
- The combined total of all City incentives approved for any one project through this CIP or any other City program, in conjunction with any matching grants or other CIP incentives from the Region may not exceed the total cost of the project, where the total cost of the project includes:
 - Construction costs as shown by the main building permit associated with the project; and
 - The costs of associated studies and surveys, development of plans and specifications, implementation and administration of the project including staff and professional service costs for architectural, engineering, legal, financial, and planning services.
- The subject property must not be in a position of tax arrears at any point in time commencing with the time of CIP application and throughout the duration of an executed Agreement. The subject property, and any other property(ies) owned by the Applicant within the city, must be in good standing with respect to all municipal taxes, fees, and charges.
- The Applicant may not be in litigation with the City.
- Incentives cannot be applied retroactively. Applicants are encouraged to apply as early as possible. Costs, fees, and charges incurred prior to CIP application submission are not eligible for CIP assistance.
- The project shall be in conformity with Mississauga Official Plan, the Zoning By-law, and other planning requirements and approvals at both the local and regional levels.
- The subject property must not be subject to any outstanding work orders and/or orders or requests to comply from any municipal or provincial entity.
- All improvements made to buildings and/or land shall be made pursuant to a Building Permit and/or other required permits, and constructed in accordance with the Ontario Building Code and all applicable zoning requirements and planning approvals.
- Municipal inspection requirements to ensure activities subject to the incentives conform with municipal approvals and the Agreement.
- Works, actual or estimated costs, and any associated supporting documentation/studies may be subject to audit or independent review by a third party qualified consultant, at the sole cost of the Applicant, to determine eligibility in accordance with this CIP, to the satisfaction of the City.
- Protocol governing communications between the owner/Applicant and the City, including notification procedures where there is a change in ownership of the subject property.
- Municipal recourse should the project be converted to an ineligible use or demolished, except to expand an eligible use.
- Municipal recourse should the Applicant cease doing business at the subject property.
- Any applicable interest or other fees and charges on loans and/or deferred payments under any of the CIP incentive programs.
- If during the course of the project, the scope of work changes along with associated costs, the City reserves the right to amend or cancel the terms of the incentive to reflect any changes in GFA occupied by eligible use(s) or user(s).
- Once a CIP application is approved and an Agreement is executed between the City and the Applicant, the City is obligated to continue any payments as set out in the Agreement provided that the Applicant is in compliance with the Agreement.

- It is the sole responsibility of the Applicant to satisfy the City that they are in compliance with the Agreement. Failure to do so will result in recourse and/or conditions.
- Incentives are not transferable and are only available to the Applicant that signed the original application and executed Agreement, unless authorized by the City in accordance with the terms of the Agreement.

7. Implementation

7.1. Activation

This CIP shall come into effect upon the expiry of the appeal period following Council's approval of the CIP Implementing By-law. Applications for the CIP incentive program(s) may only be submitted once the CIP is in full force and effect.

7.2. Marketing

Marketing of the CIP may occur through a number of means, including but not limited to:

- Website content on one or more City webpages.
- Print media including newspaper advertisement, program notice distribution to eligible properties, brochures, and/or press releases.
- A targeted social media campaign (e.g. Twitter, LinkedIn) and email communications to key stakeholders.
- Coordination with the Economic Development Office's marketing strategies, including:
 - Potential alignment with IDEA Mississauga – Mississauga's entrepreneurship and innovation market identifier and community;
 - Development and launch of a Lakeview marketing campaign including event(s) centered around increasing the awareness and potential of the Innovation District;
 - Pursuit of key strategic partnership development opportunities and investment preparation activities to prime the site for investment attraction; and
 - Issuance of Request for Expression of Interest to the market.
- Meetings with key stakeholders including property owners, industry representatives, and other interest groups.

7.3. Monitoring

Monitoring of the CIP, program participation, and performance will be conducted by the Planning and Building Department to provide the basis for recommendations regarding program design and funding. Reports will be presented to Council biannually, at a minimum.

The monitoring program is proposed to include the following items:

- **Inquiries:** number and type received.
- **Applications:** number and type received, completion of projects.
- **Assessment:** increases in assessment values, the City's total tax base, and property tax revenue.
- **Building permits:** number and value of permits issued.
- **Job creation:** increases in full-time and part-time employment.
- **Environment:** GHG reductions.

- **Development:** hectares of land redeveloped, GFA constructed, value of private sector investment leveraged.
- **Incentives:** value of approved incentives, duration of approved incentives.

Monitoring results will be used to improve the CIP by recommending adjustments to eligibility requirements and the administration process. The City may periodically review and adjust the terms and requirements of the incentive programs, or discontinue incentive programs as outlined in the following section.

7.4. CIP Review and Amendments

The CIP will be reviewed prior to the expiry of the Implementing By-law for this CIP to determine whether it should be extended, with or without amendment, or expire.

In the event that this CIP, or any portion thereof, is repealed or expires, the terms and conditions of any executed Agreement(s) will remain active and valid.

Minor and technical amendments (e.g. correcting typographical errors) may be made without Council approval. Major and substantive amendments (e.g. CIPA boundaries, new incentive programs, eligibility criteria) may be made by amendment, subject to the statutory process under the *Planning Act*. Notwithstanding, the City may discontinue any of the programs contained in this CIP without formal amendment.

DRAFT